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ABSTRACT

This report contains results of an extensive study into State and local tax revenue potentials for the 15 Southern Regional Education Board (SREB) States and presents quantitative data on the 50 State-local tax systems. Data set forth in the 35 statistical tables enable the researcher to compare his State's total tax revenues with those of each of the 49 States and the District of Columbia. The report identifies, on a State-by-State basis, both the degree of current use and the potential for increased use of (1) general and selective sales and gross receipts taxes, (2) death and gift taxes, (3) property taxes, (4) individual and corporation income taxes, (5) motor fuel taxes, (6) severance taxes, and (7) license and other miscellaneous taxes. A related document is ED 048 660. (JF)

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# STATE AND LOCAL REVENUE POTENTIAL, 1970

by

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1971

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## FOREWORD

Latest information on how the states compare in the effectiveness with which they use the potential tax resources available to them is reported in this analysis. It is an updating and amplification of similar SREB reports issued over the past decade and now appearing annually.

Revenue potentials, for the purpose of these studies, are defined as funds which could be collected by a state if it used a given tax to the extent which is average in the United States. Table 12 reports the untapped revenue potentials in the same format followed in previous analyses.

In his introduction, Dr. Quindry explains several innovations contained in this year's publication, including new ways of dealing with comparative tax effort by the states. An updating of relevant tax literature which has appeared since the 1967 report is included. Attention should also be called to the tables of state rankings for selected sales taxes, an additional feature in providing an overview to the busy reader (Tables A, B and C).

Today there are frequent references to public resistance to new taxes. It is also pointed out that money alone will not solve the problems of state and local governments in meeting their responsibilities. Nonetheless, it is sobering to realize that the average Southern state uses only about 83 percent of its revenue capacity, measured against use by the average state. Paradoxically, the two states at opposite ends of the per capita income range in the South--Maryland and Mississippi--are ahead of all others in utilization of tax capacity.

Winfred L. Godwin
President

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## INTRODUCTION

This report represents a continuation of previous SREB reports on comparative state and local tax revenues. This effort is designed primarily to update much of the tabular material that appeared in three previous editions and to summarize briefly the direction of recent action on the state and local tax front.

A basic objective is to facilitate the quantitative analysis of the fifty state-local tax systems. Data set forth in the thirty-five statistical tables enable the researcher to compare his state's tax revenues from all major state and local tax sources with that of the other forty-nine states and the District of Columbia.

Tax collection data for the report were supplied by the U. S. Census of Governments. For the most part they were published in *State Government Finances in 1970* and *Governmental Finances in 1969-70*. Unpublished data made available by the Census of Governments were very helpful in allocating local nonproperty taxes by source to the various states.[1]

## METHODOLOGY

The statistical methodology used in this report was similar to that used in the previous studies. The first step in the examination of tax practices was to compute the average yield per a common measure or tax base for those states using the particular tax. Next, individual state potential yield was computed as if the average rate were used in each of the fifty

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[1]Very helpful in providing assistance in this allocation were Maurice Criz and John Behierns, Governments Division of the U. S. Bureau of the Census.

states and the District of Columbia. Unutilized potential resulted if potential yield were greater than actual collections, and was measured by the difference.

The basic tables (Tables 1-11) are comparable to those published in previous years with a few exceptions. In all tables Oklahoma, no longer a member of the SREB, was arbitrarily placed with states in the mountain region because of its proximity to them. Thus regional comparisons must be adjusted for this. The District of Columbia was included in the statistical analysis for 1970 for the first time.

The analysis of state amusement and admissions taxes was removed from Table 2, and inserted in its stead were columns analyzing "other selective sales taxes." These columns include not only amusement and admission taxes, but also other state and local selective sales taxes heretofore included as "other and unallocable taxes" in a later table.

As in past years, net profits of state and locally owned liquor stores and public utilities were regarded as alcoholic beverage and public utility sales taxes respectively. However, a change was made in computing utility profits for purposes of inclusion as in-lieu taxes. Previously, in-lieu tax revenue was assumed equal to total revenue less total expenditures; but this implies that capital outlays were current expenditures. In the present study net revenue was assumed equal to total revenue less current expenditures (total expenditures less capital outlays). While neither method is entirely accurate, the position was taken in this report that all capital outlays originated in borrowing. Interest on borrowed funds was included in current expenditures but not repayment of capital.

The next methodological change involved Table 5. Previously, the average rate per $1,000 of personal income for individual income taxes was

computed using tax collections and personal income for all states employing the tax. For this report, statistics for only those states using a broad based individual income tax were used. Computed in this way, the average rate of tax revenue per $1,000 of personal income was $16.55; whereas, it was $15.09 when computed as in previous years.

Table 10 was inserted as a new table to assist finance officials in evaluating real estate and documents transfer taxes. This source of revenue has expanded rapidly since the federal government repealed a similar federal tax as of January 1, 1968.

As a final adjustment affecting comparability, the researcher is reminded that the "other and unallocable taxes" column in Table 11 is affected by the removal of unallocable other selective sales taxes included in Table 2 for the first time in the 1970 analysis.

Other significant changes in the 1970 report from previous ones are two new columns in Table 18 and all of Table 35. In columns 1 to 3 of Table 35 actual collections plus net unutilized capacity (equal to applying the average tax rates for major taxes and adding minor and unallocable taxes) is assumed to be a reasonable comparative measure of tax capacity. Total capacity, the percent of capacity unutilized, and capacity and its utilization, per capita and per $1,000 of personal income are listed in this table for the SREB states. New columns in Table 18 are discussed below. Tax capacity and tax burdens on a state's taxpayers are influenced by a state's ability to export taxes. Not all of the taxes collected in any particular state are paid by state taxpayers alone. Many taxes are paid by tourists or industries involved in interstate activities. Tax exporting is especially significant in states rich in the extraction industries and in tourism. These states' capacity is greater than the above measure implies, and it is difficult to measure.

## OTHER CONSIDERATIONS

There is dissatisfaction with any efforts to compare tax burdens on a national basis because of state-to-state variations in personal income levels and other measures of ability to pay taxes. On the other hand, if conparisons are to be made, it is necessary to have a bench mark from which to measure variations. Researchers may find more value in comparing their state's relationships to states similar in economic and social characteristics (or geographic location) rather than in evaluating their state using national norms. It is not at all illogical to argue that states rich in taxable resources, or possessing optimally distributed resources, can contribute to the public treasury in greater proportions than can a state poor in such resources or in distribution of the resources.

Some states prefer to levy fees or user charges in lieu of taxes to a greater extent than others, and thereby hold down their relative tax effort. Federal financial assistance also tends to hold down state-local tax effort and states able and willing to attract federal aids are benefited relatively in their tax effort. Columns 2 and 3 of Table 18 examine the relationships in state-local general revenue of state-local taxes and nontax revenues and federal financial assistance.

At least four states have turned to state lotteries as a source of additional revenue. While this revenue is classed by the Census of Governments as "charges and miscellaneous revenue," it serves to reinforce the state-local revenue base and reduce dependence on the traditional tax base.

## STATE TAX ACTIONS IN 1971

State and local general revenue taxes reached $86.8 billion (exclusive of liquor store and utility profits) in fiscal 1970, up $10 billion from

the previous year. Possibly over one-half, probably two-thirds, of the increase was due to new taxes, increased rates, or broadened bases enacted in 1969 and early 1970. The remaining portion resulted from expanded bases due to normal economic growth. Several states enacted substantial legislation late in 1970 and in 1971 that will increase their tax take substantially and possibly rearrange relative state standings in tax collections and burdens. Major tax changes in 1970 were reported in SREB Research Monograph Number 16. Significant legislation in 1971 is summarized below. At least two states (Ohio and Wisconsin) have yet to complete work on their fiscal 1971 budgets.

General Sales Taxes

As of November 1, 1971, forty-five states[2] employ a general sales or gross receipts tax. No new impositions were made in 1971; however, four states raised rates.[3] Rates vary from a high of 6.5 percent in Connecticut to a low of two percent in Indiana. (See Table A.) Most state rates range from three to four percent. These states generally employ also local sales taxes, state income taxes, or both.

Several states broadened sales tax bases by addition to the list of taxable transactions. Notable among these were Arkansas, Alabama, Florida, and Illinois. In contrast, Georgia narrowed its base by removal of gasoline sales as a taxable transaction. While other exemptions were granted, the list of taxed products and services continued to expand.

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[2]States still not imposing this tax are Alaska, Delaware, Montana, New Hampshire, and Oregon. Local sales taxes are used in Alaska and New Hampshire is preparing to vote on a general sales tax.

[3]Connecticut, New York, Tennessee, and Texas.

TABLE A

GENERAL SALES AND USE TAX RATES AS OF
AUGUST 1971

| State | Rate Percent of Sales | State | Rate Percent of Sales |
|---|---|---|---|
| Indiana (b) | 2 | District of Columbia (b) | 4 |
| Oklahoma (a,b) | 2 | Florida | 4 |
| Nebraska (a,b) | 2.5 | Hawaii (b) | 4 |
| Arizona (a,b) | 3 | Illinois (a,b) | 4 |
| Arkansas (a,b) | 3 | Maryland (b) | 4 |
| Colorado (a,b) | 3 | Michigan (b) | 4 |
| Georgia (a,b) | 3 | New Mexico (b) | 4 |
| Idaho (b) | 3 | New York (a,b,d) | 4 |
| Iowa (b) | 3 | North Dakota (b) | 4 |
| Kansas (a,b) | 3 | Ohio (a,c) | 4 |
| Louisiana (a,b) | 3 | South Carolina (b) | 4 |
| Massachusetts (b) | 3 | South Dakota (a) | 4 |
| Minnesota (a,b) | 3 | Texas (a,d) | 4 |
| Missouri (a,b) | 3 | Utah (a,b) | 4 |
| Nevada (a) | 3 | Wisconsin (a,b) | 4 |
| North Carolina (a,b) | 3 | Washington (a) | 4.5 |
| Vermont (b) | 3 | Kentucky (b) | 5 |
| Virginia (a,b) | 3 | Maine | 5 |
| West Virginia (a,b) | 3 | Mississippi (b) | 5 |
| Wyoming | 3 | New Jersey (b) | 5 |
| Tennessee (a,b,d) | 3.5 | Rhode Island (b) | 5 |
| Alabama (a,b) | 4 | Pennsylvania (a,b) | 6 |
| California (a,b) | 4 | Connecticut (d) | 6.5 |

a. Local sales taxes additional.
b. State also imposes a personal income tax.
c. Ohio has local income taxes but no state income tax.
d. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

Individual Income Taxes

Two states (Pennsylvania and Rhode Island) imposed new broad based individual income taxes in 1971 and eight states[4] increased rates. Thirty-nine states now employ broad based individual income taxes and four others[5] employ this base in a limited way. Not all apparent increases in revenue result in net gains to the general fund because tax credits for property or sales taxes paid were either initiated or increased along with provisions increasing income tax revenue.

Corporate Income Taxes

Forty-three states and the District of Columbia impose a corporate income tax. No new impositions were made in 1971; however, eight states[6] raised rates (including West Virginia's business occupation tax rates and New Hampshire's business profits tax raises). Pennsylvania reduced its rate in conjunction with its imposition of an individual income tax.

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[4]Arkansas, Delaware, Iowa, Massachusetts, Michigan, Missouri, Montana, and North Dakota. States not using the tax are Florida, Nevada, Ohio, South Dakota, Texas, Washington, and Wyoming. Ohio cities use payroll taxes rather extensively.

[5]Connecticut, New Hampshire, New Jersey and Tennessee. New Hampshire is preparing to vote on authority to levy a broad based tax.

[6]Delaware, Iowa, Michigan, Missouri, New Hampshire, New York, Tennessee, and West Virginia. States not imposing a corporate income tax are Florida, Nevada, Ohio, South Dakota, Texas, Washington, and Wyoming. New Hampshire's tax is classed as a business profits tax and no revenue for corporate income taxes is reported by the Census of Governments for 1970. However, South Dakota is reported as collecting a small amount from this source.

Selective Sales Taxes

Cigarette tax rates were raised in fifteen states,[7] gasoline tax rates in eight,[8] alcoholic beverage tax rates in six,[9] and beer tax rates in four.[10] Cigarette tax rates vary from a high of 21 cents per package of twenty in Connecticut to a low of two cents in North Carolina. About half the states fall in a range from ten cents to thirteen cents with one-fourth of the states above and one-fourth below this range. (See Table B.)

Gasoline tax rates vary from a high of ten cents per gallon in Connecticut to a low of five cents in Missouri. The most common rate is seven cents with half of the states and the District of Columbia using this rate. (See Table C.)

Other State Taxes

New severance taxes were imposed in Arkansas and Florida and severance tax rates were raised in Alabama and Oklahoma. In Florida revenue is restricted by a tax credit equal to the full amount of ad valorem taxes paid on the mineral interest. A coal severance tax was imposed in Alabama.

A new gift tax was initiated in Delaware and Utah added an estate tax. Inheritance tax rates were raised in Delaware and lowered in New Mexico (on certain beneficiaries).

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[7]Arkansas, Connecticut, Delaware, Florida, Georgia, Iowa, Maine, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, Oregon, Texas, and Washington.

[8]Connecticut, Delaware, Florida, Georgia, Maine, Massachusetts, New Hampshire, and Vermont. In addition Alabama raised its diesel fuel tax.

[9]Connecticut, Delaware, Florida, Missouri, Oklahoma, and South Dakota.

[10]Iowa, Kansas, Texas, and Utah.

TABLE B

CIGARETTE TAX RATES AS OF
AUGUST 1971

| State | Rate Cents Per Package | State | Rate Cents Per Package |
|---|---|---|---|
| North Carolina | 2 | Montana | 12 (e,f) |
| Virginia | 2.5 | New Mexico | 12 |
| Kentucky | 3 | New York | 12 |
| District of Columbia | 4 | South Dakota | 12 |
| Colorado | 5 | Vermont | 12 (e) |
| Indiana | 6 | West Virginia | 12 |
| Maryland | 6 | Iowa | 13 (e,f) |
| South Carolina | 6 (e) | Minnesota | 13 (e,f) |
| Idaho | 7 | Nebraska | 13 (f) |
| Alaska | 8 | Oklahoma | 13 (e) |
| Utah | 8 | Rhode Island | 13 (e) |
| Wyoming | 8 | Tennessee | 13 (e) |
| Mississippi | 9 (e) | Delaware | 14 (e,f) |
| Missouri | 9 | Maine | 14 (f) |
| Oregon | 9 (a,f) | New Jersey | 14 |
| Arizona | 10 (e) | Wisconsin | 14 |
| California | 10 | Massachusetts | 16 (f) |
| Nevada | 10 | Washington | 16 (e,f) |
| Ohio | 10 | Florida | 17 (f) |
| Kansas | 11 (e) | Arkansas | 17.75 (e,f) |
| Louisiana | 11 (e) | Pennsylvania | 18 |
| Michigan | 11 | Texas | 18.5 (e,f) |
| North Dakota | 11 (e) | Connecticut | 21 (b,f) |
| Alabama | 12 (e) | Hawaii | 40% (c,e) |
| Georgia | 12 (e,f) | New Hampshire | 42% (d,e,f) |
| Illinois | 12 | | |

a. Increase from 4¢ to 9¢ effective September 9, 1971.
b. Increase from 16¢ to 21¢ effective August 23, 1971.
c. Hawaii, 40% of wholesale price.
d. New Hampshire 42% of value sold at retail.
e. Additional tax on other tobacco products.
f. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

TABLE C

GASOLINE AND MOTOR FUELS TAX RATES AS OF
AUGUST 1971

| State | Rate Cents Per Gallon Gasoline | Diesel | State | Rate Cents Per Gallon Gasoline | Diesel |
|---|---|---|---|---|---|
| Missouri | 5 | 5 | Utah | 7 | 7 |
| Texas | 5 | 6.5 | Virginia | 7 | 7 |
| Nevada | 6 | 6 | Wisconsin | 7 | 7 |
| Oklahoma | 6.58 | 6.5 | Wyoming | 7 | 7 |
| Alabama | 7 | 7 (c) | Arkansas | 7.5 | 8.5 |
| Arizona | 7 | 7 | Georgia (c) | 7.5 | 7.5 |
| California | 7 | 7 | Illinois | 7.5 | 7.5 |
| Colorado | 7 | 7 | Massachusetts (c) | 7.5 | 7.5 |
| District of Columbia | 7 | 7 | Alaska | 8 | 8 |
| Idaho | 7 | 7 | Delaware (c) | 8 | 8 |
| Iowa | 7 | 8 | Florida (c) | 8 | 8 |
| Kansas | 7 | 8 | Indiana | 8 | 8 |
| Kentucky | 7 | 7 | Louisiana | 8 | 8 |
| Maryland | 7 | 7 | Mississippi | 8 | 10 |
| Michigan | 7 | 7 | Pennsylvania | 8 | 8 |
| Minnesota | 7 | 7 | Rhode Island | 8 | 8 |
| Montana | 7 | 9 | Nebraska | 8.5 | 8.5 |
| New Jersey | 7 | 7 | West Virginia | 8.5 | 8.5 |
| New Mexico | 7 | 7 | Maine (c) | 9 | 9 |
| New York | 7 | 9 | New Hampshire (c) | 9 | 9 |
| North Dakota | 7 | 7 | North Carolina | 9 | 9 |
| Ohio | 7 | 7 | Vermont (c) | 9 | no tax |
| Oregon | 7 | 7 | Washington | 9 | 9 |
| South Carolina | 7 | 7 | Connecticut (a,c) | 10 | 10 |
| South Dakota | 7 | 7 | Hawaii (b) | 8-10 | 8-10 |
| Tennessee | 7 | 8 | | | |

a. Increase from 8¢ to 10¢ effective August 23, 1971.
b. Hawaii rates are combined county and state rates.
c. Tax rate raise in 1971.

NOTE: Rates for SREB States underlined.

Parimutuel tax rates were raised or provided in seven states[11] and dog racing was made subject to the tax in New Hampshire and Rhode Island.

Arkansas reduced rates on realty transfer taxes and Delaware and Georgia increased their rates.

## LOCAL NONPROPERTY TAXES, 1971

Blank authorizations for new local nonproperty taxes were few in 1971. In Kansas, cities and counties were authorized to levy earnings and general sales taxes. The Nevada legislature provided authority for a county general sales tax in counties with no cities. In Arkansas, cities of the first class were authorized to employ general sales taxes.

General sales taxes, selective sales taxes, and payroll taxes were authorized and/or implemented and rates raised in several municipalities, but generally restricted to major cities (or metropolitan counties), such as Atlanta, San Francisco, and Wilmington, or for specific functions such as rapid transit systems. New York City's tax package was by far the most inclusive. Hotel and commercial occupancy taxes were prominent among new selective sales tax impositions.

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[11] Delaware, Massachusetts, New Jersey, New York, Rhode Island, Washington, and West Virginia.

STATISTICAL TABLES

TABLE 1

POPULATION, PERSONAL INCOME AND STATE AND LOCAL GENERAL SALES AND GROSS RECEIPTS TAX REVENUE FOR STATES, REGIONS AND THE UNITED STATES, 1970
(Collections in Thousands)

| State and Region | Population July 1, 1969 (thousands) | Personal Income 1970 (millions) | Amount Collected 1970 | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|---|
| New England States..... | 11,735 | $ 50,788 | $ 605,731 | $ 1,041,816 | $ 455,165 |
| Connecticut..... | 3,000 | 14,786 | 258,659 | 303,305 | 44,646 |
| Maine..... | 992 | 3,235 | 83,240 | 66,360 | -- |
| Massachusetts..... | 5,650 | 24,851 | 168,443 | 509,769 | 341,326 |
| New Hampshire..... | 724 | 2,660 | -- | 54,565 | 54,565 |
| Rhode Island..... | 932 | 3,711 | 78,324 | 76,124 | -- |
| Vermont..... | 437 | 1,545 | 17,065 | 31,693 | 14,628 |
| Middle Atlantic States..... | 37,481 | 168,908 | 3,040,568 | 3,464,810 | 426,369 |
| Delaware..... | 540 | 2,383 | -- | 48,882 | 48,882 |
| New Jersey..... | 7,095 | 33,085 | 360,453 | 678,673 | 318,220 |
| New York..... | 18,105 | 87,111 | 1,727,641 | 1,786,908 | 59,267 |
| Pennsylvania..... | 11,741 | 46,329 | 952,474 | 950,347 | -- |
| North Central States..... | 56,106 | 225,139 | 4,376,623 | 4,618,276 | 479,006 |
| Illinois..... | 11,039 | 50,131 | 1,158,838 | 1,028,337 | -- |
| Indiana..... | 5,143 | 19,679 | 380,739 | 403,675 | 22,936 |
| Iowa..... | 2,805 | 10,418 | 223,464 | 213,704 | -- |
| Kansas..... | 2,236 | 8,598 | 145,371 | 176,371 | 31,000 |
| Michigan..... | 8,781 | 36,124 | 828,491 | 741,012 | -- |
| Minnesota..... | 3,758 | 14,580 | 195,620 | 299,080 | 103,460 |
| Missouri..... | 4,640 | 17,350 | 346,449 | 355,901 | 9,452 |
| Nebraska..... | 1,474 | 5,570 | 75,200 | 114,257 | 39,057 |
| North Dakota..... | 621 | 1,848 | 42,926 | 37,908 | -- |
| Ohio..... | 10,563 | 42,382 | 659,075 | 869,382 | 210,307 |
| South Dakota..... | 668 | 2,108 | 47,836 | 43,241 | -- |
| Wisconsin..... | 4,378 | 16,351 | 272,614 | 335,408 | 62,794 |
| SREB States..... | 58,353 | 196,849 | 4,244,256 | 4,037,964 | 434,311 |
| Alabama..... | 3,440 | 9,832 | 265,555 | 201,684 | -- |
| Arkansas..... | 1,913 | 5,376 | 108,719 | 110,278 | 1,559 |
| Florida..... | 6,641 | 24,938 | 658,197 | 511,553 | -- |

| State and Region | Population July 1, 1969 (thousands) | Personal Income 1970 (millions) | Amount Collected 1970 | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|---|
| SREB States (Continued) | | | | | |
| Georgia | 4,551 | $ 15,345 | $ 335,807 | $ 314,772 | $ -- |
| Kentucky | 3,198 | 9,901 | 267,688 | 203,099 | -- |
| Louisiana | 3,619 | 11,130 | 290,033 | 228,310 | -- |
| Maryland | 3,868 | 16,789 | 236,843 | 344,393 | 107,550 |
| Mississippi | 2,220 | 5,706 | 230,672 | 117,047 | -- |
| North Carolina | 5,031 | 16,331 | 268,568 | 334,998 | 66,430 |
| South Carolina | 2,570 | 7,616 | 192,552 | 156,227 | -- |
| Tennessee | 3,897 | 12,128 | 307,741 | 248,782 | -- |
| Texas | 11,045 | 39,671 | 611,733 | 813,771 | 202,038 |
| Virginia | 4,614 | 16,827 | 288,438 | 345,172 | 56,734 |
| West Virginia | 1,746 | 5,259 | 181,710 | 107,878 | -- |
| Mountain States | 10,706 | 38,082 | 837,792 | 781,175 | 103,836 |
| Arizona | 1,737 | 6,418 | 208,265 | 131,652 | -- |
| Colorado | 2,166 | 8,468 | 175,047 | 173,704 | -- |
| Idaho | 707 | 2,310 | 41,679 | 47,385 | 5,706 |
| Montana | 694 | 2,349 | -- | 48,185 | 48,185 |
| Nevada | 480 | 2,267 | 54,710 | 46,503 | -- |
| New Mexico | 1,011 | 3,185 | 101,974 | 65,334 | -- |
| Oklahoma | 2,535 | 8,488 | 124,169 | 174,114 | 49,945 |
| Utah | 1,047 | 3,416 | 100,869 | 70,072 | -- |
| Wyoming | 329 | 1,181 | 31,079 | 24,226 | -- |
| Pacific States | 26,162 | 115,118 | 2,901,791 | 2,361,415 | 179,848 |
| Alaska | 296 | 1,400 | 8,400 | 28,718 | 20,318 |
| California | 19,711 | 88,825 | 2,184,460 | 1,822,067 | -- |
| Hawaii | 750 | 3,445 | 162,689 | 70,667 | -- |
| Oregon | 2,062 | 7,777 | -- | 159,530 | 159,530 |
| Washington | 3,343 | 13,671 | 546,242 | 280,433 | -- |
| District of Columbia | 762 | 4,067 | 71,271 | 83,426 | 12,155 |
| All States Including District of Columbia | 201,305 | $798,951 | $16,078,032 | $16,388,883 | $2,090,690 |

The average rate per $1,000 of personal income for states using this tax is $20.513.
Source: Population: U. S. Bureau of the Census, Population Estimates and Projections, Series P-25, No. 460 (Washington, D. C., Government Printing Office, June 7, 1971), Table 1; Personal Income: U. S. Department of Commerce, Office of Business Economics, Survey of Current Business, August 1971, Tables 4A-62A; Collection Data: U. S. Department of Commerce, Bureau of the Census, Government Finance in 1969-70 (Washington, D. C., Government Printing Office, 1971), Tables 4 and 17; and State Tax Collections in 1970 (Washington, D. C., Government Printing Office, 1970), Tables 3-5.

TABLE 2

STATE AND LOCAL SELECTIVE SALES AND GROSS RECEIPTS TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Alcoholic Beverages | | | Tobacco Products | | |
|---|---|---|---|---|---|---|
| | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| New England States..... | $ 132,377 | $120,214 | $ 18,204 | $ 181,416 | $ 154,904 | $ 588 |
| Connecticut..... | 23,730 | 34,998 | 11,268 | 56,117 | 45,097 | -- |
| Maine..... | 17,159 | 7,657 | -- | 14,741 | 9,867 | -- |
| Massachusetts..... | 54,821 | 58,822 | 4,001 | 75,208 | 75,796 | 588 |
| New Hampshire..... | 20,541 | 6,296 | -- | 13,870 | 8,113 | -- |
| Rhode Island..... | 5,849 | 8,784 | 2,935 | 14,948 | 11,319 | -- |
| Vermont..... | 10,277 | 3,657 | -- | 6,532 | 4,712 | -- |
| Middle Atlantic States..... | 306,354 | 399,806 | 130,264 | 602,309 | 515,169 | -- |
| Delaware..... | 3,587 | 5,641 | 2,054 | 9,022 | 7,268 | -- |
| New Jersey..... | 43,671 | 78,312 | 34,641 | 118,417 | 100,909 | -- |
| New York..... | 112,623 | 206,192 | 93,569 | 289,198 | 265,689 | -- |
| Pennsylvania..... | 146,473 | 109,661 | -- | 185,672 | 141,303 | -- |
| North Central States..... | 478,912 | 532,904 | 137,005 | 644,082 | 686,675 | 64,949 |
| Illinois..... | 66,989 | 118,661 | 51,672 | 153,165 | 152,900 | -- |
| Indiana..... | 19,910 | 46,580 | 26,670 | 39,899 | 60,021 | 20,122 |
| Iowa..... | 28,865 | 24,659 | -- | 29,825 | 31,775 | 1,950 |
| Kansas..... | 9,984 | 20,351 | 10,367 | 20,390 | 26,224 | 5,834 |
| Michigan..... | 118,281 | 85,506 | -- | 85,893 | 110,178 | 24,285 |
| Minnesota..... | 34,111 | 34,511 | 400 | 49,437 | 44,469 | -- |
| Missouri..... | 12,400 | 41,067 | 28,667 | 59,728 | 52,918 | -- |
| Nebraska..... | 6,397 | 13,184 | 6,787 | 11,966 | 16,989 | 5,023 |
| North Dakota..... | 4,513 | 4,374 | -- | 6,278 | 5,636 | -- |
| Ohio..... | 143,320 | 100,318 | -- | 121,530 | 129,265 | 7,735 |
| South Dakota..... | 7,881 | 4,990 | -- | 7,033 | 6,429 | -- |
| Wisconsin..... | 26,261 | 38,703 | 12,442 | 58,938 | 49,871 | -- |
| SREB States..... | 652,676 | 465,942 | 73,660 | 592,370 | 600,390 | 128,627 |
| Alabama..... | 54,570 | 23,272 | -- | 43,106 | 29,988 | -- |
| Arkansas..... | 11,373 | 12,725 | 1,352 | 23,449 | 16,397 | -- |
| Florida..... | 120,533 | 59,028 | -- | 94,442 | 76,061 | -- |
| Georgia..... | 72,646 | 36,322 | -- | 40,466 | 46,802 | 6,336 |
| Kentucky..... | 14,302 | 23,436 | 9,134 | 11,881 | 30,198 | 18,317 |

| Insurance Taxes | | | Public Utilities | | | Other Selective Sales Taxes | | |
|---|---|---|---|---|---|---|---|---|
| Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| $ 97,592 | $ 75,520 | $ 462 | $ 71,549 | $ 176,183 | $107,680 | $ 47,503 | $ 45,455 | $ 14,066 |
| 40,336 | 21,987 | -- | 39,553 | 51,293 | 11,740 | 4,454 | 13,233 | 8,779 |
| 4,348 | 4,810 | 462 | 6,589 | 11,222 | 4,633 | -- | 2,895 | 2,895 |
| 39,068 | 36,953 | -- | 2,100 | 86,208 | 84,108 | 26,245 | 22,242 | -- |
| 5,858 | 3,955 | -- | 2,365 | 9,227 | 6,862 | 7,057 | 2,381 | -- |
| 5,643 | 5,518 | -- | 15,919 | 12,873 | -- | 929 | 3,321 | 2,392 |
| 2,339 | 2,297 | -- | 5,023 | 5,360 | 337 | 8,818 | 1,383 | -- |
| 227,032 | 251,166 | 25,044 | 429,200 | 585,942 | 236,912 | 144,226 | 151,172 | 46,318 |
| 4,454 | 3,544 | -- | 4,564 | 8,267 | 3,703 | 187 | 2,133 | 1,946 |
| 38,740 | 49,197 | 10,457 | 194,942 | 114,772 | -- | 4,884 | 29,611 | 24,727 |
| 124,297 | 129,534 | 5,237 | 93,093 | 302,188 | 209,095 | 117,336 | 77,964 | -- |
| 59,541 | 68,891 | 9,350 | 136,601 | 160,715 | 24,114 | 21,819 | 41,464 | 19,645 |
| 305,208 | 334,782 | 35,032 | 785,737 | 781,006 | 169,027 | 32,741 | 201,499 | 172,828 |
| 68,452 | 74,545 | 6,093 | 293,245 | 173,904 | -- | 15,308 | 44,867 | 29,559 |
| 24,299 | 29,263 | 4,964 | 28,322 | 68,266 | 39,944 | 28 | 17,613 | 17,585 |
| 15,704 | 15,492 | -- | 22,795 | 36,140 | 13,345 | 686 | 9,324 | 8,638 |
| 11,424 | 12,785 | 1,361 | 24,595 | 29,826 | 5,231 | 9 | 7,695 | 7,686 |
| 44,114 | 53,716 | 9,602 | 48,600 | 125,314 | 76,714 | 63 | 32,331 | 32,268 |
| 24,181 | 21,680 | -- | 61,124 | 50,578 | -- | 3,592 | 13,049 | 9,457 |
| 23,578 | 25,799 | 2,221 | 76,799 | 60,187 | -- | 1,345 | 15,528 | 14,183 |
| 7,398 | 8,283 | 885 | 46,581 | 19,322 | -- | 546 | 4,985 | 4,439 |
| 2,951 | 2,748 | -- | 3,016 | 6,411 | 3,395 | 347 | 1,654 | 1,307 |
| 53,116 | 63,022 | 9,906 | 135,124 | 147,023 | 11,899 | 2,009 | 37,932 | 35,923 |
| 3,715 | 3,135 | -- | 4,642 | 7,313 | 2,671 | 5,957 | 1,887 | -- |
| 26,276 | 24,314 | -- | 40,894 | 56,722 | 15,828 | 2,851 | 14,634 | 11,783 |
| 319,768 | 292,714 | 7,916 | 1,017,824 | 682,869 | 66,051 | 307,863 | 176,181 | 43,711 |
| 20,643 | 14,620 | -- | 73,032 | 34,107 | -- | 4,189 | 8,800 | 4,611 |
| 9,144 | 7,994 | -- | 11,243 | 18,649 | 7,406 | 209 | 4,812 | 4,603 |
| 34,115 | 37,083 | 2,968 | 184,698 | 86,510 | -- | 7,214 | 22,320 | 15,106 |
| 21,905 | 22,818 | 913 | 52,967 | 53,232 | 265 | 4,198 | 13,734 | 9,536 |
| 17,556 | 14,723 | -- | 17,537 | 34,347 | 16,810 | 36,629 | 8,861 | -- |

TABLE 2 (Continued)

| State and Region | Alcoholic Beverages | | | Tobacco Products | | |
|---|---|---|---|---|---|---|
| | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| SREB States (Continued) | | | | | | |
| Louisiana | $ 34,234 | $ 26,345 | $ -- | $ 33,178 | $ 33,947 | $ 769 |
| Maryland | 15,824 | 39,740 | 23,916 | 26,460 | 51,206 | 24,746 |
| Mississippi | 19,951 | 13,506 | -- | 19,668 | 17,403 | -- |
| North Carolina | 89,604 | 38,655 | -- | 11,738 | 49,810 | 38,072 |
| South Carolina | 37,509 | 18,027 | -- | 17,402 | 23,229 | 5,827 |
| Tennessee | 39,284 | 28,707 | -- | 51,415 | 36,990 | -- |
| Texas | 54,643 | 93,901 | 39,258 | 186,363 | 120,997 | -- |
| Virginia | 57,296 | 39,830 | -- | 18,827 | 51,322 | 32,495 |
| West Virginia | 30,907 | 12,448 | -- | 13,975 | 16,040 | 2,065 |
| Mountain States | 82,499 | 90,140 | 19,256 | 113,101 | 116,149 | 19,990 |
| Arizona | 10,532 | 15,191 | 4,659 | 22,582 | 19,575 | -- |
| Colorado | 11,198 | 20,044 | 8,846 | 14,768 | 25,827 | 11,059 |
| Idaho | 10,066 | 5,468 | -- | 4,885 | 7,046 | 2,161 |
| Montana | 11,367 | 5,560 | -- | 5,846 | 7,164 | 1,318 |
| Nevada | 5,353 | 5,366 | 13 | 7,696 | 6,914 | -- |
| New Mexico | 4,521 | 7,539 | 3,018 | 10,771 | 9,714 | -- |
| Oklahoma | 18,240 | 20,091 | 1,851 | 37,984 | 25,888 | -- |
| Utah | 9,296 | 8,086 | -- | 5,403 | 10,419 | 5,016 |
| Wyoming | 1,926 | 2,795 | 869 | 3,166 | 3,602 | 436 |
| Pacific States | 224,812 | 272,484 | 98,834 | 298,260 | 351,110 | 52,850 |
| Alaska | 4,425 | 3,314 | -- | 2,711 | 4,270 | 1,559 |
| California | 112,087 | 210,249 | 98,162 | 240,298 | 270,916 | 30,618 |
| Hawaii | 7,482 | 8,154 | 672 | 5,803 | 10,507 | 4,704 |
| Oregon | 34,274 | 18,408 | -- | 12,326 | 23,720 | 11,394 |
| Washington | 66,544 | 32,359 | -- | 37,122 | 41,697 | 4,575 |
| District of Columbia | 13,449 | 9,627 | -- | 5,462 | 12,404 | 6,942 |
| All States Including District of Columbia | $1,891,079 | $1,891,117 | $477,223 | $2,437,000 | $2,436,801 | $273,946 |

| Insurance Taxes | | | Public Utilities | | | Other Selective Sales Taxes | | |
|---|---|---|---|---|---|---|---|---|
| Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| $ 22,818 | $ 16,550 | $ -- | $ 44,516 | $ 38,610 | $ -- | $ 12,195 | $ 9,961 | $ -- |
| 21,356 | 24,965 | 3,609 | 37,036 | 58,241 | 21,205 | 49,339 | 15,026 | -- |
| 12,429 | 8,485 | -- | 13,537 | 19,794 | 6,257 | 7,675 | 5,107 | -- |
| 29,149 | 24,284 | -- | 103,692 | 56,652 | -- | 12,923 | 14,616 | 1,693 |
| 13,314 | 11,325 | -- | 29,412 | 26,420 | -- | 9,082 | 6,816 | -- |
| 21,607 | 18,034 | -- | 90,517 | 42,072 | -- | 2,693 | 10,855 | 8,162 |
| 58,565 | 58,991 | 426 | 243,824 | 137,619 | -- | 111,678 | 35,506 | -- |
| 26,685 | 25,022 | -- | 111,678 | 58,373 | -- | 33,062 | 15,060 | -- |
| 10,482 | 7,820 | -- | 4,135 | 18,243 | 14,108 | 16,777 | 4,707 | -- |
| 63,836 | 56,629 | 1,590 | 160,206 | 132,106 | 14,512 | 61,065 | 34,083 | 16,716 |
| 9,365 | 9,544 | 179 | 50,006 | 22,264 | -- | 3,388 | 5,744 | 2,356 |
| 12,021 | 12,592 | 571 | 34,055 | 29,375 | -- | 89 | 7,579 | 7,490 |
| 4,471 | 3,435 | -- | 4,021 | 8,013 | 3,992 | 5 | 2,067 | 2,062 |
| 4,578 | 3,493 | -- | 4,812 | 8,149 | 3,337 | -- | 2,102 | 2,102 |
| 2,851 | 3,371 | 520 | 4,036 | 7,864 | 3,828 | 33,633 | 2,029 | -- |
| 5,666 | 4,736 | -- | 9,520 | 11,049 | 1,529 | 5,582 | 2,851 | -- |
| 18,368 | 12,622 | -- | 39,635 | 29,445 | -- | 16,960 | 7,597 | -- |
| 4,856 | 5,080 | 224 | 11,230 | 11,850 | 620 | 1,198 | 3,057 | 1,859 |
| 1,660 | 1,756 | 96 | 2,891 | 4,097 | 1,206 | 210 | 1,057 | 847 |
| 168,698 | 171,181 | 6,807 | 298,329 | 399,345 | 142,903 | 96,676 | 103,030 | 16,798 |
| 2,562 | 2,082 | -- | 4,231 | 4,857 | 626 | 10 | 1,253 | 1,243 |
| 134,954 | 132,083 | -- | 174,744 | 308,134 | 133,390 | 73,904 | 79,498 | 5,594 |
| 6,096 | 5,123 | -- | 18,681 | 11,951 | -- | -- | 3,083 | 3,083 |
| 7,975 | 11,564 | 3,589 | 18,091 | 26,978 | 8,887 | 82 | 6,960 | 6,878 |
| 17,111 | 20,329 | 3,218 | 82,582 | 47,425 | -- | 22,680 | 12,236 | -- |
| -- | 6,048 | 6,048 | 9,018 | 14,108 | 5,090 | 16,801 | 3,640 | -- |
| $1,182,134 | $1,188,040 | $82,899 | $2,771,863 | $2,771,559 | $742,175 | $706,875 | $715,060 | $310,437 |

The average rate per $1,000 of personal income for states using these taxes are as follows: for alcoholic beverages, $2.367; for tobacco products, $3.050; for insurance taxes, $1.487; for public utilities taxes, $3.469; and for other selective sales taxes, $0.895.
Source: See Citations for Table 1. Also Government Finances in 1969-70, Table 21; and State Government Finances in 1970, Table 14.

TABLE 3

STATE DEATH AND GIFT TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Amount Collected | Potential Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| New England States | $105,650 | $ 63,942 | $ -- |
| Connecticut | 42,590 | 18,616 | -- |
| Maine | 4,944 | 4,073 | -- |
| Massachusetts | 43,422 | 31,287 | -- |
| New Hampshire | 3,769 | 3,349 | -- |
| Rhode Island | 8,618 | 4,672 | -- |
| Vermont | 2,307 | 1,945 | -- |
| Middle Atlantic States | 297,712 | 212,655 | -- |
| Delaware | 5,353 | 3,000 | -- |
| New Jersey | 65,574 | 41,654 | -- |
| New York | 127,935 | 109,673 | -- |
| Pennsylvania | 98,850 | 58,328 | -- |
| North Central States | 215,265 | 283,451 | 86,101 |
| Illinois | 63,720 | 63,115 | -- |
| Indiana | 15,013 | 24,776 | 9,763 |
| Iowa | 16,767 | 13,116 | -- |
| Kansas | 7,234 | 10,825 | 3,591 |
| Michigan | 26,470 | 45,480 | 19,010 |
| Minnesota | 20,032 | 18,356 | -- |
| Missouri | 11,996 | 21,844 | 9,848 |
| Nebraska | 816 | 7,013 | 6,197 |
| North Dakota | 842 | 2,327 | 1,485 |
| Ohio | 17,854 | 53,359 | 35,505 |
| South Dakota | 1,952 | 2,654 | 702 |
| Wisconsin | 32,569 | 20,586 | -- |
| SREB States | 137,804 | 247,832 | 112,877 |
| Alabama | 1,380 | 12,378 | 10,998 |
| Arkansas | 743 | 6,768 | 6,025 |
| Florida | 16,017 | 31,397 | 15,380 |

| State and Region | Amount Collected | Potential Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| SREB States (Continued) | | | |
| Georgia | $ 5,642 | $ 19,319 | $ 13,677 |
| Kentucky | 12,445 | 12,465 | 20 |
| Louisiana | 6,728 | 14,013 | 7,285 |
| Maryland | 11,921 | 21,137 | 9,216 |
| Mississippi | 1,980 | 7,184 | 5,204 |
| North Carolina | 18,936 | 20,561 | 1,625 |
| South Carolina | 3,517 | 9,589 | 6,072 |
| Tennessee | 18,118 | 15,269 | -- |
| Texas | 23,123 | 49,946 | 26,823 |
| Virginia | 12,245 | 21,185 | 8,940 |
| West Virginia | 5,009 | 6,621 | 1,612 |
| ountain States | 41,061 | 47,944 | 13,207 |
| Arizona | 4,245 | 8,080 | 3,835 |
| Colorado | 11,934 | 10,661 | -- |
| Idaho | 785 | 2,908 | 2,123 |
| Montana | 4,235 | 2,957 | -- |
| Nevada | -- | 2,854 | 2,854 |
| New Mexico | 1,669 | 4,010 | 2,341 |
| Oklahoma | 14,459 | 10,686 | -- |
| Utah | 3,102 | 4,301 | 1,199 |
| Wyoming | 632 | 1,487 | 855 |
| acific States | 198,904 | 144,934 | 3,653 |
| Alaska | 123 | 1,763 | 1,640 |
| California | 156,935 | 111,831 | -- |
| Hawaii | 2,324 | 4,337 | 2,013 |
| Oregon | 14,088 | 9,791 | -- |
| Washington | 25,434 | 17,212 | -- |
| istrict of Columbia | 6,789 | 5,120 | -- |
| 11 States Including District of Columbia | $1,003,185 | $1,005,878 | $215,838 |

he average rate per $1,000 of personal income for states using this tax is $1.259.
ource: See citation for Table 1.

TABLE 4

STATE AND LOCAL GENERAL PROPERTY TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| New England States..... | $ 2,701,526 | $ 2,166,617 | $ 1,311 |
| Connecticut..... | 723,100 | 630,771 | -- |
| Maine..... | 172,667 | 138,005 | -- |
| Massachusetts..... | 1,422,749 | 1,060,144 | -- |
| New Hampshire..... | 152,985 | 113,476 | -- |
| Rhode Island..... | 157,000 | 158,311 | 1,311 |
| Vermont..... | 73,025 | 65,910 | -- |
| Middle Atlantic States..... | 7,506,617 | 7,205,615 | 633,342 |
| Delaware..... | 45,803 | 101,659 | 55,856 |
| New Jersey..... | 1,733,955 | 1,411,406 | -- |
| New York..... | 4,327,950 | 3,716,155 | -- |
| Pennsylvania..... | 1,398,909 | 1,976,395 | 577,486 |
| North Central States..... | 10,344,547 | 9,604,430 | 178,589 |
| Illinois..... | 2,229,302 | 2,138,588 | -- |
| Indiana..... | 871,180 | 839,506 | -- |
| Iowa..... | 602,163 | 444,432 | -- |
| Kansas..... | 454,153 | 366,791 | -- |
| Michigan..... | 1,630,232 | 1,541,050 | -- |
| Minnesota..... | 650,210 | 621,983 | -- |
| Missouri..... | 642,815 | 740,151 | 97,336 |
| Nebraska..... | 309,606 | 237,616 | -- |
| North Dakota..... | 108,106 | 78,836 | -- |
| Ohio..... | 1,726,763 | 1,808,016 | 81,253 |
| South Dakota..... | 145,800 | 89,927 | -- |
| Wisconsin..... | 974,217 | 697,534 | -- |
| SREB States..... | 5,593,264 | 8,397,579 | 2,804,315 |
| Alabama..... | 135,553 | 419,433 | 283,880 |
| Arkansas..... | 124,670 | 229,340 | 104,670 |
| Florida..... | 801,123 | 1,063,855 | 262,732 |

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| SREB States (Continued) | | | |
| Georgia | $ 436,923 | $ 654,618 | $ 217,695 |
| Kentucky | 220,877 | 422,377 | 201,500 |
| Louisiana | 238,335 | 474,806 | 236,471 |
| Maryland | 613,219 | 716,219 | 103,000 |
| Mississippi | 157,717 | 243,418 | 85,701 |
| North Carolina | 399,680 | 696,680 | 297,000 |
| South Carolina | 159,055 | 324,899 | 165,844 |
| Tennessee | 301,700 | 517,380 | 215,680 |
| Texas | 1,435,063 | 1,692,365 | 257,302 |
| Virginia | 446,799 | 717,840 | 271,041 |
| West Virginia | 122,550 | 224,349 | 101,799 |
| lountain States | 1,547,000 | 1,624,578 | 198,131 |
| Arizona | 293,422 | 273,792 | -- |
| Colorado | 394,415 | 361,245 | -- |
| Idaho | 90,250 | 98,545 | 8,295 |
| Montana | 149,890 | 100,208 | -- |
| Nevada | 86,736 | 96,710 | 9,974 |
| New Mexico | 82,500 | 135,872 | 53,372 |
| Oklahoma | 238,400 | 362,098 | 123,698 |
| Utah | 142,935 | 145,727 | 2,792 |
| Wyoming | 68,452 | 50,381 | -- |
| acific States | 6,262,222 | 4,910,935 | 153,532 |
| Alaska | 30,700 | 59,724 | 29,024 |
| California | 5,230,980 | 3,789,275 | -- |
| Hawaii | 75,700 | 146,964 | 71,264 |
| Oregon | 394,881 | 331,767 | -- |
| Washington | 529,961 | 583,205 | 53,244 |
| istrict of Columbia | 127,800 | 173,498 | 45,698 |
| 11 States Including District of Columbia | $34,082,976 | $34,083,252 | $4,014,918 |

he average rate per $1,000 of personal income is $42,660.
ource: See citation for Table 1.

TABLE 5

STATE AND LOCAL INDIVIDUAL AND CORPORATE INCOME TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Individual Income Taxes | | | Corporate Income Taxes | | |
|---|---|---|---|---|---|---|
| | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| New England States..... | $ 607,527 | $ 840,643 | $ 357,829 | $ 374,983 | $ 283,802 | $ 27,498 |
| Connecticut..... | 4,916 | 244,738 | 239,822 | 119,538 | 82,624 | -- |
| Maine..... | 18,885 | 53,546 | 34,661 | 8,257 | 18,077 | 9,820 |
| Massachusetts..... | 517,952 | 411,334 | -- | 218,279 | 138,867 | -- |
| New Hampshire..... | 3,462 | 44,028 | 40,566 | -- | 14,864 | 14,864 |
| Rhode Island..... | 18,644 | 61,424 | 42,780 | 23,090 | 20,737 | -- |
| Vermont..... | 43,668 | 25,573 | -- | 5,819 | 8,633 | 2,814 |
| Middle Atlantic States... | 3,465,516 | 2,795,765 | 895,387 | 1,405,545 | 943,857 | 15,701 |
| Delaware..... | 70,484 | 39,443 | -- | 13,446 | 13,316 | -- |
| New Jersey..... | 17,643 | 547,623 | 529,980 | 169,178 | 184,879 | 15,701 |
| New York..... | 2,975,958 | 1,441,861 | -- | 693,151 | 486,776 | -- |
| Pennsylvania..... | 401,431 | 766,838 | 365,407 | 529,770 | 258,886 | -- |
| North Central States..... | 2,841,296 | 3,726,501 | 1,208,912 | 605,837 | 1,258,078 | 665,576 |
| Illinois..... | 575,624 | 829,768 | 254,144 | 140,956 | 280,132 | 139,176 |
| Indiana..... | 216,384 | 325,727 | 109,343 | 8,597 | 109,966 | 101,369 |
| Iowa..... | 112,746 | 172,439 | 59,693 | 24,273 | 58,216 | 33,943 |
| Kansas..... | 78,423 | 142,314 | 63,891 | 19,258 | 48,046 | 28,788 |
| Michigan..... | 546,507 | 597,924 | 51,417 | 194,602 | 201,861 | 7,259 |
| Minnesota..... | 345,733 | 241,328 | -- | 79,832 | 81,473 | 1,641 |
| Missouri..... | 177,493 | 287,177 | 109,684 | 21,287 | 96,952 | 75,665 |
| Nebraska..... | 44,444 | 92,195 | 47,751 | 8,550 | 31,125 | 22,575 |
| North Dakota..... | 15,379 | 30,588 | 15,209 | 2,998 | 10,327 | 7,329 |
| Ohio..... | 238,619 | 701,507 | 462,888 | -- | 236,831 | 236,831 |
| South Dakota..... | -- | 34,892 | 34,892 | 780 | 11,780 | 11,000 |
| Wisconsin..... | 489,944 | 270,642 | -- | 104,704 | 91,369 | -- |
| SREB States..... | 1,876,335 | 3,258,246 | 1,712,492 | 581,647 | 1,099,992 | 539,495 |
| Alabama..... | 87,931 | 162,739 | 74,808 | 30,797 | 54,941 | 24,144 |
| Arkansas..... | 42,548 | 88,984 | 46,436 | 26,228 | 30,041 | 3,813 |
| Florida..... | -- | 412,774 | 412,774 | -- | 139,354 | 139,354 |

| State and Region | Individual Income Taxes | | | Corporate Income Taxes | | |
|---|---|---|---|---|---|---|
| | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
| REB States (Continued) | | | | | | |
| Georgia..... | $ 184,943 | $ 253,990 | $ 69,047 | $ 84,735 | $ 85,748 | $ 1,013 |
| Kentucky..... | 174,734 | 163,881 | -- | 39,459 | 55,327 | 15,868 |
| Louisiana..... | 47,993 | 184,224 | 136,231 | 34,770 | 62,194 | 27,424 |
| Maryland..... | 592,684 | 277,892 | -- | 60,109 | 93,817 | 33,708 |
| Mississippi..... | 44,162 | 94,446 | 50,284 | 19,949 | 31,885 | 11,936 |
| North Carolina..... | 270,945 | 270,311 | -- | 112,408 | 91,258 | -- |
| South Carolina..... | 95,398 | 126,060 | 30,662 | 42,318 | 42,558 | 240 |
| Tennessee..... | 12,113 | 200,743 | 188,630 | 59,633 | 67,771 | 8,138 |
| Texas..... | -- | 656,634 | 656,634 | -- | 221,682 | 221,682 |
| Virginia..... | 282,823 | 278,521 | -- | 67,369 | 94,029 | 26,660 |
| West Virginia..... | 40,061 | 87,047 | 46,986 | 3,872 | 29,387 | 25,515 |
| ountain States..... | 417,550 | 630,333 | 217,576 | 122,596 | 212,802 | 90,206 |
| Arizona..... | 64,974 | 106,231 | 41,257 | 20,910 | 35,864 | 14,954 |
| Colorado..... | 129,133 | 140,162 | 11,029 | 33,513 | 47,319 | 13,806 |
| Idaho..... | 36,662 | 38,235 | 1,573 | 11,125 | 12,908 | 1,783 |
| Montana..... | 38,871 | 38,881 | 10 | 9,696 | 13,126 | 3,430 |
| Nevada..... | -- | 37,523 | 37,523 | -- | 12,668 | 12,668 |
| New Mexico..... | 36,059 | 52,718 | 16,659 | 8,072 | 17,798 | 9,726 |
| Oklahoma..... | 50,516 | 140,493 | 89,977 | 27,490 | 47,431 | 19,941 |
| Utah..... | 61,335 | 56,542 | -- | 11,790 | 19,089 | 7,299 |
| Wyoming..... | -- | 19,548 | 19,548 | -- | 6,599 | 6,599 |
| acific States..... | 1,501,131 | 1,905,433 | 545,909 | 647,336 | 643,280 | 87,167 |
| Alaska..... | 32,455 | 23,173 | -- | 5,301 | 7,823 | 2,522 |
| California..... | 1,150,604 | 1,470,231 | 319,627 | 587,577 | 496,354 | -- |
| Hawaii..... | 105,019 | 57,022 | -- | 14,578 | 19,251 | 4,673 |
| Oregon..... | 213,053 | 128,725 | -- | 39,880 | 43,458 | 3,578 |
| Washington..... | -- | 226,282 | 226,282 | -- | 76,394 | 76,394 |
| istrict of Columbia..... | 85,185 | 67,317 | -- | 18,322 | 22,726 | 4,404 |
| 11 States Including District of Columbia... | $10,794,540 | $13,224,238 | $4,938,105 | $3,756,266 | $4,464,537 | $1,430,047 |

he average rate per $1,000 of personal income for states using these taxes are: Individual ncome Taxes, $16.552; Corporate Income Taxes, $5.588. Local business net income taxes are ncluded in individual income taxes except for the District of Columbia. In computing the verage tax rate for individual income taxes, states not employing a broad based tax were liminated. These included Connecticut, New Hampshire, Rhode Island, New Jersey and ennessee.

ource: See citation for Table 1.

TABLE 6

STATE ALCOHOLIC BEVERAGE LICENSE TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| New England States..... | $ 5,906 | $ 7,619 | $ 3,909 |
| Connecticut..... | 4,205 | 2,218 | -- |
| Maine..... | 685 | 485 | -- |
| Massachusetts..... | 418 | 3,728 | 3,310 |
| New Hampshire..... | 300 | 399 | 99 |
| Rhode Island..... | 57 | 557 | 500 |
| Vermont..... | 241 | 232 | -- |
| Middle Atlantic States..... | 42,526 | 25,336 | 4,031 |
| Delaware..... | 285 | 357 | 72 |
| New Jersey..... | 1,004 | 4,963 | 3,959 |
| New York..... | 33,183 | 13,067 | -- |
| Pennsylvania..... | 8,054 | 6,949 | -- |
| North Central States..... | 28,995 | 33,773 | 13,802 |
| Illinois..... | 1,085 | 7,520 | 6,435 |
| Indiana..... | 7,222 | 2,952 | -- |
| Iowa..... | 2,373 | 1,563 | -- |
| Kansas..... | 422 | 1,290 | 868 |
| Michigan..... | 5,740 | 5,419 | -- |
| Minnesota..... | 285 | 2,187 | 1,902 |
| Missouri..... | 1,389 | 2,603 | 1,214 |
| Nebraska..... | 130 | 836 | 706 |
| North Dakota..... | 186 | 277 | 91 |
| Ohio..... | 9,980 | 6,357 | -- |
| South Dakota..... | 112 | 316 | 204 |
| Wisconsin..... | 71 | 2,453 | 2,382 |
| SREB States..... | 14,303 | 29,528 | 15,964 |
| Alabama..... | 1,905 | 1,475 | -- |
| Arkansas..... | 543 | 806 | 263 |
| Florida..... | 2,259 | 3,741 | 1,482 |

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| SREB States (Continued) | | | |
| Georgia | $ 448 | $ 2,302 | $ 1,854 |
| Kentucky | 810 | 1,485 | 675 |
| Louisiana | 1,490 | 1,670 | 180 |
| Maryland | 176 | 2,518 | 2,342 |
| Mississippi | 81 | 856 | 775 |
| North Carolina | 284 | 2,450 | 2,166 |
| South Carolina | 1,233 | 1,142 | -- |
| Tennessee | 363 | 1,819 | 1,456 |
| Texas | 3,089 | 5,951 | 2,862 |
| Virginia | 615 | 2,524 | 1,909 |
| West Virginia | 1,007 | 789 | -- |
| Mountain States | 4,423 | 5,712 | 1,857 |
| Arizona | 793 | 963 | 170 |
| Colorado | 1,221 | 1,270 | 49 |
| Idaho | 443 | 347 | -- |
| Montana | 824 | 352 | -- |
| Nevada | 19 | 340 | 321 |
| New Mexico | 204 | 478 | 274 |
| Oklahoma | 807 | 1,273 | 466 |
| Utah | 101 | 512 | 411 |
| Wyoming | 11 | 177 | 166 |
| Pacific States | 23,451 | 17,269 | 1,040 |
| Alaska | 756 | 210 | -- |
| California | 20,000 | 13,324 | -- |
| Hawaii | -- | 517 | 517 |
| Oregon | 710 | 1,167 | 457 |
| Washington | 1,985 | 2,051 | 66 |
| District of Columbia | | 610 | 610 |
| All States Including District of Columbia | $119,604 | $119,847 | $41,213 |

The average rate per $1,000 of personal income for states using this tax is $0.150.
Source: See citation for Table 1.

TABLE 7

NUMBER OF MOTOR VEHICLES REGISTERED AND STATE AND LOCAL MOTOR VEHICLE LICENSE TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Number of Motor Vehicles Registered, 1970 | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|
| New England States..... | 5,834 | $ 127,866 | $ 155,464 | $ 35,900 |
| Connecticut..... | 1,725 | 39,008 | 45,968 | 6,960 |
| Maine..... | 509 | 13,346 | 13,564 | 218 |
| Massachusetts..... | 2,506 | 38,058 | 66,780 | 28,722 |
| New Hampshire..... | 389 | 12,186 | 10,366 | -- |
| Rhode Island..... | 479 | 13,860 | 12,764 | -- |
| Vermont..... | 226 | 11,408 | 6,022 | -- |
| Middle Atlantic States..... | 16,586 | 474,433 | 441,983 | 45,861 |
| Delaware..... | 314 | 9,766 | 8,367 | -- |
| New Jersey..... | 3,650 | 118,162 | 97,265 | -- |
| New York..... | 6,675 | 233,890 | 177,875 | -- |
| Pennsylvania..... | 5,947 | 112,615 | 158,476 | 45,861 |
| North Central States..... | 30,782 | 989,298 | 820,277 | 33,101 |
| Illinois..... | 5,325 | 248,942 | 141,901 | -- |
| Indiana..... | 2,874 | 61,466 | 76,586 | 15,120 |
| Iowa..... | 1,793 | 75,624 | 47,780 | -- |
| Kansas..... | 1,565 | 33,429 | 41,704 | 8,275 |
| Michigan..... | 4,692 | 145,610 | 125,032 | -- |
| Minnesota..... | 2,201 | 64,382 | 58,652 | -- |
| Missouri..... | 2,402 | 79,292 | 64,008 | -- |
| Nebraska..... | 948 | 33,293 | 25,262 | -- |
| North Dakota..... | 434 | 16,150 | 11,565 | -- |
| Ohio..... | 6,002 | 150,235 | 159,941 | 9,706 |
| South Dakota..... | 424 | 15,313 | 11,299 | -- |
| Wisconsin..... | 2,122 | 65,562 | 56,547 | -- |
| SREB States..... | 32,359 | 755,948 | 862,300 | 140,701 |
| Alabama..... | 1,917 | 28,112 | 51,084 | 22,972 |
| Arkansas..... | 977 | 26,478 | 26,035 | -- |
| Florida..... | 4,119 | 107,767 | 109,763 | 1,996 |

| State and Region | Number of Motor Vehicles Registered, 1970 | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|
| SREB States (Continued) | | | | |
| Georgia | 2,611 | $ 33,532 | $ 69,578 | $ 36,046 |
| Kentucky | 1,762 | 31,631 | 46,954 | 15,323 |
| Louisiana | 1,792 | 26,249 | 47,753 | 21,504 |
| Maryland | 1,880 | 53,942 | 50,098 | -- |
| Mississippi | 1,119 | 18,292 | 29,819 | 11,527 |
| North Carolina | 2,838 | 63,598 | 75,627 | 12,029 |
| South Carolina | 1,369 | 17,177 | 36,481 | 19,304 |
| Tennessee | 2,027 | 65,171 | 54,015 | -- |
| Texas | 6,814 | 185,164 | 181,579 | -- |
| Virginia | 2,266 | 73,151 | 60,384 | -- |
| West Virginia | 868 | 25,684 | 23,130 | -- |
| Mountain States | 7,062 | 176,942 | 188,188 | 31,225 |
| Arizona | 1,091 | 20,454 | 29,073 | 8,619 |
| Colorado | 1,439 | 26,309 | 38,346 | 12,037 |
| Idaho | 487 | 14,220 | 12,978 | -- |
| Montana | 494 | 11,592 | 13,164 | 1,572 |
| Nevada | 345 | 8,764 | 9,194 | 430 |
| New Mexico | 635 | 15,213 | 16,921 | 1,708 |
| Oklahoma | 1,697 | 60,676 | 45,222 | -- |
| Utah | 625 | 9,796 | 16,655 | 6,859 |
| Wyoming | 249 | 9,918 | 6,635 | -- |
| Pacific States | 16,103 | 367,445 | 429,113 | 73,276 |
| Alaska | 140 | 5,523 | 3,731 | -- |
| California | 11,980 | 259,403 | 319,243 | 59,840 |
| Hawaii | 394 | 11,200 | 10,499 | -- |
| Oregon | 1,384 | 45,996 | 36,881 | -- |
| Washington | 2,205 | 45,323 | 58,759 | 13,436 |
| District of Columbia | 251 | 12,118 | 6,689 | -- |
| All States Including District of Columbia | $108,977 | $2,904,050 | $2,904,014 | $360,064 |

The average rate per registered vehicle for states using this tax is $26.648.
Source: See citation for Table 1; and Automobile Manufacturers Association, 1971 Automobile Facts and Figures (Detroit, Michigan: Automobile Manufacturers Association, 1971), p. 19.

TABLE 8

STATE AND LOCAL MOTOR FUEL TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| New England States..... | $ 339,222 | $ 338,237 | $ 10,365 |
| Connecticut..... | 99,191 | 100,010 | 819 |
| Maine..... | 36,557 | 29,510 | -- |
| Massachusetts..... | 135,816 | 145,290 | 9,474 |
| New Hampshire..... | 23,865 | 22,553 | -- |
| Rhode Island..... | 27,699 | 27,771 | 72 |
| Vermont..... | 16,094 | 13,103 | -- |
| Middle Atlantic States..... | 938,357 | 961,606 | 23,473 |
| Delaware..... | 18,252 | 18,205 | -- |
| New Jersey..... | 200,318 | 211,616 | 11,298 |
| New York..... | 374,821 | 386,996 | 12,175 |
| Pennsylvania..... | 344,966 | 344,789 | -- |
| North Central States..... | 1,760,613 | 1,784,648 | 74,800 |
| Illinois..... | 311,313 | 308,728 | -- |
| Indiana..... | 192,795 | 166,626 | -- |
| Iowa..... | 100,831 | 103,953 | 3,122 |
| Kansas..... | 81,410 | 90,734 | 9,324 |
| Michigan..... | 273,735 | 272,028 | -- |
| Minnesota..... | 122,880 | 127,607 | 4,727 |
| Missouri..... | 115,359 | 139,261 | 23,902 |
| Nebraska..... | 67,781 | 54,962 | -- |
| North Dakota..... | 19,819 | 25,162 | 5,343 |
| Ohio..... | 320,166 | 347,978 | 27,812 |
| South Dakota..... | 24,012 | 24,582 | 570 |
| Wisconsin..... | 130,512 | 123,027 | -- |
| SREB States..... | 1,950,396 | 1,876,078 | 96,267 |
| Alabama..... | 130,439 | 111,142 | -- |
| Arkansas..... | 74,905 | 56,644 | -- |
| Florida..... | 225,626 | 238,807 | 13,181 |

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| SREB States (Continued) | | | |
| Georgia | $ 154,699 | $ 151,378 | $ -- |
| Kentucky | 104,615 | 102,155 | -- |
| Louisiana | 119,841 | 103,895 | -- |
| Maryland | 111,326 | 108,997 | -- |
| Mississippi | 88,502 | 64,876 | -- |
| North Carolina | 213,710 | 164,539 | -- |
| South Carolina | 87,238 | 79,371 | -- |
| Tennessee | 130,625 | 117,519 | -- |
| Texas | 312,349 | 395,055 | 82,706 |
| Virginia | 146,477 | 131,376 | -- |
| West Virginia | 49,944 | 50,324 | 380 |
| Mountain States | 398,139 | 409,434 | 22,053 |
| Arizona | 64,974 | 63,253 | -- |
| Colorado | 71,801 | 83,429 | 11,628 |
| Idaho | 25,330 | 28,235 | 2,905 |
| Montana | 28,766 | 28,641 | -- |
| Nevada | 24,452 | 20,002 | -- |
| New Mexico | 37,398 | 36,815 | -- |
| Oklahoma | 90,867 | 98,387 | 7,520 |
| Utah | 37,805 | 36,236 | -- |
| Wyoming | 16,746 | 14,436 | -- |
| Pacific States | 915,205 | 933,603 | 36,979 |
| Alaska | 10,372 | 8,117 | -- |
| California | 673,340 | 694,564 | 21,224 |
| Hawaii | 26,130 | 22,843 | -- |
| Oregon | 64,485 | 80,240 | 15,755 |
| Washington | 140,878 | 127,839 | -- |
| District of Columbia | 16,364 | 14,552 | -- |
| All States Including District of Columbia | $6,318,196 | $6,318,158 | $263,937 |

The average rate per registered vehicle for states using this tax is $57.977.
Source: See citations for Table 7.

TABLE 9

VALUE OF PRODUCTS SEVERED AND SEVERANCE TAX REVENUE, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Value of Severed Products | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|
| New England States..... | $ 238,955 | $ 71 | $ 7,571 | $ 7,500 |
| Connecticut..... | 30,150 | -- | 955 | 955 |
| Maine..... | 56,272 | -- | 1,783 | 1,783 |
| Massachusetts..... | 96,188 | -- | 3,048 | 3,048 |
| New Hampshire..... | 10,309 | 71 | 327 | 256 |
| Rhode Island..... | 14,152 | -- | 448 | 448 |
| Vermont..... | 31,884 | -- | 1,010 | 1,010 |
| Middle Atlantic States.... | 1,405,390 | -- | 44,533 | 44,533 |
| Delaware..... | 2,982 | -- | 94 | 94 |
| New Jersey..... | 95,852 | -- | 3,037 | 3,037 |
| New York..... | 324,594 | -- | 10,286 | 10,286 |
| Pennsylvania..... | 981,962 | -- | 31,116 | 31,116 |
| North Central States..... | 4,190,623 | 25,070 | 132,793 | 108,033 |
| Illinois..... | 662,254 | -- | 20,985 | 20,985 |
| Indiana..... | 244,979 | 322 | 7,763 | 7,441 |
| Iowa..... | 121,056 | -- | 3,836 | 3,836 |
| Kansas..... | 578,182 | 605 | 18,321 | 17,716 |
| Michigan..... | 676,082 | 965 | 21,424 | 20,459 |
| Minnesota..... | 638,774 | 18,976 | 20,241 | 1,265 |
| Missouri..... | 370,409 | -- | 11,738 | 11,738 |
| Nebraska..... | 78,170 | 766 | 2,477 | 1,711 |
| North Dakota..... | 91,133 | 3,198 | 2,888 | -- |
| Ohio..... | 585,416 | -- | 18,551 | 18,551 |
| South Dakota..... | 55,310 | 16 | 1,753 | 1,737 |
| Wisconsin..... | 88,858 | 222 | 2,816 | 2,594 |
| SREB States..... | 14,315,096 | 545,823 | 453,616 | 102,792 |
| Alabama..... | 308,442 | 2,242 | 9,774 | 7,532 |
| Arkansas..... | 213,283 | 4,334 | 6,759 | 2,425 |
| Florida..... | 339,975 | 248 | 10,773 | 10,525 |

| State and Region | Value of Severed Products | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|---|
| SREB States (Continued) | | | | |
| Georgia | $ 220,128 | $ -- | $ 6,975 | $ 6,975 |
| Kentucky | 595,067 | 191 | 18,856 | 18,665 |
| Louisiana | 4,750,800 | 251,019 | 150,543 | -- |
| Maryland | 103,289 | -- | 3,273 | 3,273 |
| Mississippi | 262,314 | 14,262 | 8,312 | -- |
| North Carolina | 111,210 | -- | 3,524 | 3,524 |
| South Carolina | 68,161 | -- | 2,160 | 2,160 |
| Tennessee | 211,449 | -- | 6,700 | 6,700 |
| Texas | 5,826,797 | 273,213 | 184,640 | -- |
| Virginia | 353,637 | 314 | 11,206 | 10,892 |
| West Virginia | 950,544 | -- | 30,121 | 30,121 |
| Mountain States | 5,021,995 | 100,579 | 159,138 | 80,250 |
| Arizona | 864,027 | -- | 27,379 | 27,379 |
| Colorado | 368,663 | 1,058 | 11,682 | 10,624 |
| Idaho | 119,217 | 264 | 3,778 | 3,514 |
| Montana | 283,412 | 4,730 | 8,981 | 4,251 |
| Nevada | 168,316 | 50 | 5,334 | 5,284 |
| New Mexico | 936,083 | 35,398 | 29,663 | -- |
| Oklahoma | 1,091,359 | 50,539 | 34,583 | -- |
| Utah | 543,420 | 4,272 | 17,220 | 12,948 |
| Wyoming | 647,498 | 4,268 | 20,518 | 16,250 |
| Pacific States | 2,533,881 | 14,349 | 80,294 | 65,945 |
| Alaska | 347,489 | 10,780 | 11,011 | 231 |
| California | 1,939,928 | 1,632 | 61,472 | 59,840 |
| Hawaii | 33,597 | -- | 1,065 | 1,065 |
| Oregon | 87,408 | 1,937 | 2,770 | 833 |
| Washington | 125,459 | -- | 3,976 | 3,976 |
| District of Columbia | -- | -- | -- | -- |
| All States Including District of Columbia | $27,705,940 | $685,892 | $877,945 | $409,053 |

The average rate per $1,000 of value for states using this tax is $31.688.
Source: See citations for Table 1; U. S. Department of the Interior, Minerals Yearbook, 1969, Vol. 3 (Washington, D. C.: U. S. Government Printing Office, 1971), Table 4; U. S. Department of Commerce, Current Fishery Statistics, No. 5600, Fisheries of the United States, 1970 (Washington, D. C.: U. S. Government Printing Office, 1971), p. 5; and U. S. Department of Commerce, Census of Agriculture, 1964, Statistics by Subject, Value of Farm Products Sold and Economic Class of Farm, Vol. II, Chapter VI (Washington, D. C.: U. S. Government Printing Office, 1966), Table 10.

TABLE 10

STATE TRANSFER TAXES, FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| New England States..... | $ 5,377 | $ 17,776 | $ 12,893 |
| Connecticut..... | -- | 5,175 | 5,175 |
| Maine..... | -- | 1,132 | 1,132 |
| Massachusetts..... | 3,698 | 8,698 | 5,000 |
| New Hampshire..... | 353 | 931 | 578 |
| Rhode Island..... | 291 | 1,299 | 1,008 |
| Vermont..... | 1,035 | 541 | -- |
| Middle Atlantic States..... | 299,753 | 59,118 | 11,580 |
| Delaware[a]..... | 2,297 | 834 | -- |
| New Jersey..... | -- | 11,580 | 11,580 |
| New York[b]..... | 266,838 | 30,489 | -- |
| Pennsylvania[c]..... | 30,618 | 16,215 | -- |
| North Central States..... | 6,681 | 78,802 | 72,121 |
| Illinois..... | 1,973 | 17,546 | 15,573 |
| Indiana[d]..... | -- | 6,888 | 6,888 |
| Iowa..... | 881 | 3,646 | 2,765 |
| Kansas..... | -- | 3,009 | 3,009 |
| Michigan..... | -- | 12,643 | 12,643 |
| Minnesota..... | 2,953 | 5,103 | 2,150 |
| Missouri..... | -- | 6,073 | 6,073 |
| Nebraska..... | 532 | 1,950 | 1,413 |
| North Dakota..... | -- | 649 | 649 |
| Ohio[e]..... | -- | 14,834 | 14,834 |
| South Dakota..... | -- | 738 | 738 |
| Wisconsin..... | 342 | 5,723 | 5,381 |
| SREB States..... | 65,557 | 68,898 | 43,510 |
| Alabama..... | 1,949 | 3,441 | 1,492 |
| Arkansas..... | -- | 1,882 | 1,882 |
| Florida..... | 45,922 | 8,728 | -- |
| Georgia..... | 12 | 5,371 | 5,359 |
| Kentucky..... | 975 | 3,465 | 2,490 |

| State and Region | Amount Collected | Potential Tax Yield at Average Rate | Unutilized Potential |
|---|---|---|---|
| SREB States (Continued) | | | |
| Louisiana | $ -- | $ 3,896 | $ 3,896 |
| Maryland[f] | 173 | 5,876 | 5,703 |
| Mississippi | -- | 1,997 | 1,997 |
| North Carolina | -- | 5,716 | 5,716 |
| South Carolina[g] | 2,674 | 2,666 | -- |
| Tennessee | 4,914 | 4,245 | -- |
| Texas | 1 | 13,885 | 13,884 |
| Virginia[h] | 8,187 | 5,889 | -- |
| West Virginia[e] | 750 | 1,841 | 1,091 |
| Mountain States | 1,559 | 13,329 | 11,770 |
| Arizona | -- | 2,246 | 2,246 |
| Colorado | -- | 2,964 | 2,964 |
| Idaho | -- | 809 | 809 |
| Montana | -- | 822 | 822 |
| Nevada | 560 | 793 | 233 |
| New Mexico | -- | 1,115 | 1,115 |
| Oklahoma | 999 | 2,971 | 1,972 |
| Utah | -- | 1,196 | 1,196 |
| Wyoming | -- | 413 | 413 |
| Pacific States | 1,690 | 40,292 | 38,602 |
| Alaska | -- | 490 | 490 |
| California[e] | -- | 31,089 | 31,089 |
| Hawaii | 412 | 1,206 | 794 |
| Oregon | -- | 2,722 | 2,722 |
| Washington[i] | 1,278 | 4,785 | 3,507 |
| District of Columbia | 1,488[j] | 1,423 | -- |
| All States Including District of Columbia | $382,105 | $279,638 | $190,476 |

a. Local tax in city of Wilmington at same rate as state tax.
b. Local tax in New York City on transfers of real property where consideration is over $25,000.
c. Local taxes authorized. Over 1,000 school districts impose this tax.
d. Restricted to corporations subject to gross income tax.
e. Local tax authorized.
f. City of Baltimore and specified counties are authorized to levy this tax.
g. Local tax authorized.
h. Counties and cities levy a tax of 1/3 the state tax.
i. County tax authorized and employed in all 39 counties.
j. 1969 amount, 1970 amount not available.
The average rate per $1,000 of personal income for states using this tax is $0.350. New York and Texas are excluded in the computation of the average rate.
Source: See citation for Table 1.

TABLE 11

OTHER TAX REVENUE AND TOTAL STATE AND LOCAL TAX REVENUE,
FOR STATES, REGIONS, AND THE UNITED STATES, 1970
(In Thousands)

| State and Region | Parimutuel Taxes | Other and Unallocable Taxes | Total Taxes |
|---|---|---|---|
| New England States..... | $ 49,611 | $ 111,908 | $ 5,565,815 |
| Connecticut..... | -- | 19,903 | 1,475,300 |
| Maine..... | 1,459 | 10,071 | 392,948 |
| Massachusetts..... | 25,603 | 58,520 | 2,830,400 |
| New Hampshire..... | 8,832 | 9,653 | 265,167 |
| Rhode Island..... | 10,795 | 8,634 | 390,300 |
| Vermont..... | 2,922 | 5,127 | 211,700 |
| Middle Atlantic States..... | 219,701 | 678,961 | 20,078,810 |
| Delaware..... | 7,232 | 56,368 | 251,100 |
| New Jersey..... | 35,139 | 122,620 | 3,224,700 |
| New York..... | 159,231 | 130,755 | 11,787,900 |
| Pennsylvania..... | 18,099 | 369,218 | 4,815,110 |
| North Central States..... | 83,183 | 733,534 | 24,257,622 |
| Illinois..... | 42,630 | 118,958 | 5,490,500 |
| Indiana..... | -- | 45,124 | 1,911,300 |
| Iowa..... | -- | 17,319 | 1,274,316 |
| Kansas..... | -- | 19,393 | 906,100 |
| Michigan..... | 19,931 | 176,732 | 4,145,966 |
| Minnesota..... | -- | 31,852 | 1,705,200 |
| Missouri..... | -- | 64,470 | 1,634,400 |
| Nebraska..... | 2,083 | 16,711 | 632,800 |
| North Dakota..... | -- | 7,791 | 234,500 |
| Ohio..... | 17,193 | 190,844 | 3,785,828 |
| South Dakota..... | 1,346 | 6,117 | 272,512 |
| Wisconsin..... | -- | 38,223 | 2,264,200 |
| SREB States..... | 90,138 | 871,600 | 19,617,472 |
| Alabama..... | -- | 46,073 | 937,476 |
| Arkansas..... | 5,232 | 22,282 | 492,100 |
| Florida..... | 50,898 | 112,541 | 2,461,600 |

| State and Region | Parimutuel Taxes | Other and Unallocable Taxes | Total Taxes |
|---|---|---|---|
| SREB States (Continued) | | | |
| Georgia | $ -- | $ 47,977 | $ 1,476,900 |
| Kentucky | 5,863 | 22,307 | 979,500 |
| Louisiana | 4,933 | 64,568 | 1,232,900 |
| Maryland | 13,112 | 52,080 | 1,895,600 |
| Mississippi | -- | 25,177 | 674,054 |
| North Carolina | -- | 72,453 | 1,667,688 |
| South Carolina | -- | 22,319 | 730,200 |
| Tennessee | -- | 73,006 | 1,178,900 |
| Texas | -- | 211,692 | 3,710,500 |
| Virginia | -- | 66,218 | 1,640,184 |
| West Virginia | 10,100 | 22,907 | 539,870 |
| Mountain States | 8,523 | 149,155 | 4,286,026 |
| Arizona | 3,904 | 15,086 | 792,900 |
| Colorado | 3,774 | 31,964 | 952,300 |
| Idaho | 66 | 12,708 | 256,980 |
| Montana | -- | 8,251 | 283,458 |
| Nevada | -- | 25,540 | 254,400 |
| New Mexico | 766 | 16,387 | 371,700 |
| Oklahoma | -- | 23,891 | 814,000 |
| Utah | -- | 8,639 | 412,627 |
| Wyoming | 13 | 6,689 | 147,661 |
| Pacific States | 63,896 | 310,339 | 14,294,534 |
| Alaska | -- | 11,451 | 129,800 |
| California | 59,970 | 213,612 | 11,274,500 |
| Hawaii | -- | 7,286 | 443,400 |
| Oregon | 2,452 | 29,341 | 879,571 |
| Washington | 1,474 | 48,649 | 1,567,263 |
| District of Columbia | -- | 5,933 | 390,000 |
| All States Including District of Columbia | $515,052 | $2,861,430 | $88,490,279 |

Source: See citations for Table 1.

TABLE 12

SUMMARY OF UNUTILIZED POTENTIAL, 1970
(In Thousands)

| State and Region | General Sales and Gross Receipts | Selective Sales and Gross Receipts | Death and Gift Taxes | General Property Taxes | Income Taxes | |
|---|---|---|---|---|---|---|
| | | | | | Individual | Corporate |
| New England States..... | $ 455,165 | $ 141,000 | $ -- | $ 1,311 | $ 357,829 | $ 27,498 |
| Connecticut..... | 44,646 | 31,787 | -- | -- | 239,822 | -- |
| Maine..... | -- | 7,990 | -- | -- | 34,661 | 9,820 |
| Massachusetts..... | 341,326 | 88,697 | -- | -- | -- | -- |
| New Hampshire..... | 54,565 | 6,862 | -- | -- | 40,566 | 14,864 |
| Rhode Island..... | -- | 5,327 | -- | 1,311 | 42,780 | -- |
| Vermont..... | 14,628 | 337 | -- | -- | -- | 2,814 |
| Middle Atlantic States.. | 426,369 | 438,538 | -- | 633,342 | 895,387 | 15,701 |
| Delaware..... | 48,882 | 7,703 | -- | 55,856 | -- | -- |
| New Jersey..... | 318,220 | 69,825 | -- | -- | 529,980 | 15,701 |
| New York..... | 59,267 | 307,901 | -- | -- | -- | -- |
| Pennsylvania..... | -- | 53,109 | -- | 577,486 | 365,407 | -- |
| North Central States.... | 479,006 | 578,841 | 86,101 | 178,589 | 1,208,912 | 665,576 |
| Illinois..... | -- | 87,324 | -- | -- | 254,144 | 139,176 |
| Indiana..... | 22,936 | 109,285 | 9,763 | -- | 109,343 | 101,369 |
| Iowa..... | -- | 23,933 | -- | -- | 59,693 | 33,943 |
| Kansas..... | 31,000 | 30,479 | 3,591 | -- | 63,891 | 28,788 |
| Michigan..... | -- | 142,869 | 19,010 | -- | 51,417 | 7,259 |
| Minnesota..... | 103,460 | 9,857 | -- | -- | -- | 1,64 |
| Missouri..... | 9,452 | 45,071 | 9,848 | 97,336 | 109,684 | 75,665 |
| Nebraska..... | 39,057 | 17,134 | 6,197 | -- | 47,751 | 22,57 |
| North Dakota..... | -- | 4,702 | 1,485 | -- | 15,209 | 7,329 |
| Ohio..... | 210,307 | 65,463 | 35,505 | 81,253 | 462,888 | 236,83 |
| South Dakota..... | -- | 2,671 | 702 | -- | 34,892 | 11,006 |
| Wisconsin..... | 62,794 | 40,053 | -- | -- | -- | - |
| SREB States..... | 434,311 | 319,965 | 112,877 | 2,804,315 | 1,712,492 | 539,49 |
| Alabama..... | -- | 4,611 | 10,998 | 283,880 | 74,808 | 24,14 |
| Arkansas..... | 1,559 | 13,361 | 6,025 | 104,670 | 46,436 | 3,81 |
| Florida..... | -- | 18,074 | 15,380 | 262,732 | 412,774 | 139,35 |

| License Taxes | | | | | |
|---|---|---|---|---|---|
| Alcoholic Beverage | Motor Vehicle | Motor Fuels Taxes | Severance Taxes | Transfer Taxes | Total Unutilized Potential |
| $ 3,909 | $ 35,900 | $ 10,365 | $ 7,500 | $ 12,893 | $ 1,053,370 |
| -- | 6,960 | 819 | 955 | 5,175 | 330,164 |
| -- | 218 | -- | 1,783 | 1,132 | 55,604 |
| 3,310 | 28,722 | 9,474 | 3,048 | 5,000 | 479,577 |
| 99 | -- | -- | 256 | 578 | 117,790 |
| 500 | -- | 72 | 448 | 1,008 | 51,446 |
| -- | -- | -- | 1,010 | -- | 18,789 |
| 4,031 | 45,861 | 23,473 | 44,533 | 11,580 | 2,538,815 |
| 72 | -- | -- | 94 | -- | 112,607 |
| 3,959 | -- | 11,298 | 3,037 | 11,580 | 963,600 |
| -- | -- | 12,175 | 10,286 | -- | 389,629 |
| -- | 45,861 | -- | 31,116 | -- | 1,072,979 |
| 13,802 | 33,101 | 74,800 | 108,033 | 72,121 | 3,498,882 |
| 6,435 | -- | -- | 20,985 | 15,573 | 523,637 |
| -- | 15,120 | -- | 7,441 | 6,888 | 382,145 |
| -- | -- | 3,122 | 3,836 | 2,765 | 127,292 |
| 868 | 8,275 | 9,324 | 17,716 | 3,009 | 196,941 |
| -- | -- | -- | 20,459 | 12,643 | 253,657 |
| 1,902 | -- | 4,727 | 1,265 | 2,150 | 125,002 |
| 1,214 | -- | 23,902 | 11,738 | 6,073 | 389,983 |
| 706 | -- | -- | 1,711 | 1,418 | 136,549 |
| 91 | -- | 5,343 | -- | 649 | 34,808 |
| -- | 9,706 | 27,812 | 18,551 | 14,834 | 1,163,150 |
| 204 | -- | 570 | 1,737 | 738 | 52,514 |
| 2,382 | -- | -- | 2,594 | 5,381 | 113,204 |
| 15,964 | 140,701 | 96,267 | 102,792 | 43,510 | 6,322,689 |
| -- | 22,972 | -- | 7,532 | 1,492 | 430,437 |
| 263 | -- | -- | 2,425 | 1,882 | 180,434 |
| 1,482 | 1,996 | 13,181 | 10,525 | -- | 875,498 |

TABLE 12 (Continued)

| State and Region | General Sales and Gross Receipts | Selective Sales and Gross Receipts | Death and Gift Taxes | General Property Taxes | Income Taxes: Individual | Income Taxes: Corporate |
|---|---|---|---|---|---|---|
| SREB States (Continued) | | | | | | |
| Georgia | $ -- | $ 17,050 | $ 13,677 | $ 217,695 | $ 69,047 | $ 1,013 |
| Kentucky | -- | 44,261 | 20 | 201,500 | -- | 15,868 |
| Louisiana | -- | 769 | 7,285 | 236,471 | 136,231 | 27,424 |
| Maryland | 107,550 | 73,476 | 9,216 | 103,000 | -- | 33,708 |
| Mississippi | -- | 6,257 | 5,204 | 85,701 | 50,284 | 11,936 |
| North Carolina | 66,430 | 39,765 | 1,625 | 297,000 | -- | -- |
| South Carolina | -- | 5,827 | 6,072 | 165,844 | 30,662 | 240 |
| Tennessee | -- | 8,162 | -- | 215,680 | 188,630 | 8,138 |
| Texas | 202,038 | 39,684 | 26,823 | 257,302 | 656,634 | 221,682 |
| Virginia | 56,734 | 32,495 | 8,940 | 271,041 | -- | 26,660 |
| West Virginia | -- | 16,173 | 1,612 | 101,799 | 46,986 | 25,515 |
| Mountain States | 103,836 | 72,064 | 13,207 | 198,131 | 217,576 | 90,206 |
| Arizona | -- | 7,194 | 3,835 | -- | 41,257 | 14,954 |
| Colorado | -- | 27,966 | -- | -- | 11,029 | 13,806 |
| Idaho | 5,706 | 8,215 | 2,123 | 8,295 | 1,573 | 1,783 |
| Montana | 48,185 | 6,757 | -- | -- | 10 | 3,430 |
| Nevada | -- | 4,361 | 2,854 | 9,974 | 37,523 | 12,668 |
| New Mexico | -- | 4,547 | 2,341 | 53,372 | 16,659 | 9,726 |
| Oklahoma | 49,945 | 1,851 | -- | 123,698 | 89,977 | 19,941 |
| Utah | -- | 7,719 | 1,199 | 2,792 | -- | 7,299 |
| Wyoming | -- | 3,454 | 855 | -- | 19,548 | 6,599 |
| Pacific States | 179,848 | 318,192 | 3,653 | 153,532 | 545,909 | 87,167 |
| Alaska | 20,318 | 3,428 | 1,640 | 29,024 | -- | 2,522 |
| California | -- | 267,764 | -- | -- | 319,627 | -- |
| Hawaii | -- | 8,459 | 2,013 | 71,264 | -- | 4,673 |
| Oregon | 159,530 | 30,748 | -- | -- | -- | 3,578 |
| Washington | -- | 7,793 | -- | 53,244 | 226,282 | 76,394 |
| District of Columbia | 12,155 | 18,080 | -- | 45,698 | -- | 4,404 |
| All States Including District of Columbia | $2,090,690 | $1,886,680 | $215,838 | $4,014,918 | $4,938,105 | $1,430,047 |

| License Taxes | | | | | |
|---|---|---|---|---|---|
| Alcoholic Beverage | Motor Vehicle | Motor Fuels Taxes | Severance Taxes | Transfer Taxes | Total Unutilized Potential |
| 1,854 | $ 36,046 | $ -- | $ 6,975 | $ 5,359 | $ 368,716 |
| 675 | 15,323 | -- | 18,665 | 2,490 | 298,802 |
| 180 | 21,504 | -- | -- | 3,896 | 433,760 |
| 2,342 | -- | -- | 3,273 | 5,703 | 338,268 |
| 775 | 11,527 | -- | -- | 1,997 | 173,681 |
| 2,166 | 12,029 | -- | 3,524 | 5,716 | 428,255 |
| -- | 19,304 | -- | 2,160 | -- | 230,109 |
| 1,456 | -- | -- | 6,700 | -- | 428,766 |
| 2,862 | -- | 82,706 | -- | 13,884 | 1,503,615 |
| 1,909 | -- | -- | 10,892 | -- | 408,671 |
| -- | -- | 380 | 30,121 | 1,091 | 223,677 |
| 1,857 | 31,225 | 22,053 | 80,250 | 11,770 | 842,175 |
| 170 | 8,619 | -- | 27,379 | 2,246 | 105,654 |
| 49 | 12,037 | 11,628 | 10,624 | 2,964 | 90,103 |
| -- | -- | 2,905 | 3,514 | 809 | 34,923 |
| -- | 1,572 | -- | 4,251 | 822 | 65,027 |
| 321 | 430 | -- | 5,284 | 233 | 73,648 |
| 274 | 1,708 | -- | -- | 1,115 | 89,742 |
| 466 | -- | 7,520 | -- | 1,972 | 295,370 |
| 411 | 6,859 | -- | 12,948 | 1,196 | 40,423 |
| 166 | -- | -- | 16,250 | 413 | 47,285 |
| 1,040 | 73,276 | 36,979 | 65,945 | 38,602 | 1,504,143 |
| -- | -- | -- | 231 | 490 | 57,653 |
| -- | 59,840 | 21,224 | 59,840 | 31,089 | 759,384 |
| 517 | -- | -- | 1,065 | 794 | 88,785 |
| 457 | -- | 15,755 | 833 | 2,722 | 213,623 |
| 66 | 13,436 | -- | 3,976 | 3,507 | 384,698 |
| 610 | -- | -- | -- | -- | 80,947 |
| 41,213 | $360,064 | $263,937 | $409,053 | $190,476 | $15,841,021 |

Source: Tables 1-10.

TABLE 13

GENERAL SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1968

| State and Region | Per Capita | | | Per $1,000 of Personal Income | | |
|---|---|---|---|---|---|---|
| | Actual Collections* | Unutilized Potential** | Amount Possible | Actual Collections* | Unutilized Potential** | Amount Possibl |
| All States Including District of Columbia | $ 79.87 | $10.39 | $ 90.26 | $20.12 | $2.62 | $22.74 |
| New England States | 51.62 | 38.79 | 90.41 | 11.93 | 8.96 | 20.89 |
| Middle Atlantic States | 81.12 | 11.38 | 92.50 | 18.00 | 2.52 | 20.52 |
| North Central States | 78.01 | 8.54 | 86.55 | 19.44 | 2.13 | 21.57 |
| Mountain States | 78.25 | 9.70 | 87.95 | 22.00 | 2.73 | 24.73 |
| Pacific States | 110.92 | 6.87 | 117.79 | 25.21 | 1.56 | 26.77 |
| SREB States | 72.73 | 7.44 | 80.17 | 21.56 | 2.21 | 23.77 |
| Alabama | 77.20 | -- | 77.20 | 27.01 | -- | 27.01 |
| Arkansas | 56.83 | 0.82 | 57.65 | 20.22 | 0.29 | 20.51 |
| Florida | 99.11 | -- | 99.11 | 26.39 | -- | 26.39 |
| Georgia | 73.79 | -- | 73.79 | 21.88 | -- | 21.88 |
| Kentucky | 83.71 | -- | 83.71 | 27.04 | -- | 27.04 |
| Louisiana | 80.14 | -- | 80.14 | 26.06 | -- | 26.06 |
| Maryland | 61.23 | 27.81 | 89.04 | 14.11 | 6.41 | 20.52 |
| Mississippi | 103.91 | -- | 103.91 | 40.43 | -- | 40.43 |
| North Carolina | 53.38 | 13.20 | 66.58 | 16.44 | 4.07 | 20.51 |
| South Carolina | 74.92 | -- | 74.92 | 25.28 | -- | 25.28 |
| Tennessee | 78.97 | -- | 78.97 | 25.37 | -- | 25.37 |
| Texas | 55.39 | 18.29 | 73.68 | 15.42 | 5.09 | 20.51 |
| Virginia | 62.51 | 12.30 | 74.81 | 17.14 | 3.37 | 20.51 |
| West Virginia | 104.07 | -- | 104.07 | 34.55 | -- | 34.55 |

*Figures in this column apply to all states, whether they use this tax or not. Note applie to Tables 13-17.

**This amount would have been collected if all states collecting more than the average rate did so and other states collected the average rate as computed. Note applies to Tables 13-17.

Source: Table 1.

TABLE 14

SELECTIVE SALES AND GROSS RECEIPTS TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1968

| State and Region | Per Capita | | | Per $1,000 of Personal Income | | |
|---|---|---|---|---|---|---|
| | Actual Collections | Unutilized Potential | Amount Possible | Actual Collections | Unutilized Potential | Amount Possible |
| ‹ll States Including District of Columbia | $44.65 | $ 9.37 | $54.02 | $11.25 | $2.36 | $13.61 |
| lew England States | 45.20 | 12.02 | 57.22 | 10.44 | 2.78 | 13.22 |
| liddle Atlantic States | 45.60 | 11.70 | 57.30 | 10.12 | 2.60 | 12.72 |
| lorth Central States | 40.04 | 10.32 | 50.36 | 9.98 | 2.57 | 12.55 |
| lountain States | 44.90 | 6.73 | 51.63 | 12.62 | 1.89 | 14.51 |
| 'acific States | 41.54 | 12.16 | 53.70 | 9.44 | 2.76 | 12.20 |
| ;REB States | 49.54 | 5.48 | 55.02 | 14.68 | 1.63 | 16.31 |
| Alabama | 56.84 | 1.34 | 58.18 | 19.89 | 0.47 | 20.36 |
| Arkansas | 28.97 | 6.98 | 35.95 | 10.31 | 2.49 | 12.80 |
| Florida | 66.41 | 2.72 | 69.13 | 17.68 | 0.73 | 18.41 |
| Georgia | 42.23 | 3.75 | 45.98 | 12.52 | 1.11 | 13.63 |
| Kentucky | 30.61 | 13.84 | 44.45 | 9.89 | 4.47 | 14.36 |
| Louisiana | 40.60 | 0.21 | 40.81 | 13.20 | 0.07 | 13.27 |
| Maryland | 38.78 | 19.00 | 57.78 | 9.94 | 4.38 | 14.32 |
| Mississippi | 33.00 | 2.82 | 35.82 | 12.84 | 1.10 | 13.94 |
| North Carolina | 49.12 | 7.90 | 57.02 | 15.13 | 2.44 | 17.57 |
| South Carolina | 41.53 | 2.27 | 43.80 | 14.01 | 0.77 | 14.78 |
| Tennessee | 52.74 | 2.09 | 54.83 | 16.95 | 0.67 | 17.62 |
| Texas | 59.31 | 3.59 | 62.90 | 16.51 | 1.00 | 17.51 |
| Virginia | 53.65 | 7.04 | 60.69 | 14.71 | 1.93 | 16.64 |
| West Virginia | 43.69 | 9.26 | 52.95 | 14.50 | 3.08 | 17.58 |

ource: Tables 1 and 2.

TABLE 15

GENERAL PROPERTY TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1968

| State and Region | Per Capita | | | Per $1,000 of Personal Income | | |
|---|---|---|---|---|---|---|
| | Actual Collections | Unutilized Potential | Amount Possible | Actual Collections | Unutilized Potential | Amount Possible |
| All States Including District of Columbia | $169.31 | $19.94 | $189.25 | $42.66 | $ 5.03 | $47.69 |
| New England States | 230.21 | 0.11 | 230.32 | 53.19 | 0.03 | 53.22 |
| Middle Atlantic States | 200.28 | 16.90 | 217.18 | 44.44 | 3.75 | 48.19 |
| North Central States | 184.38 | 3.18 | 187.56 | 45.95 | 0.79 | 46.74 |
| Mountain States | 144.50 | 18.51 | 163.01 | 40.62 | 5.20 | 45.82 |
| Pacific States | 239.36 | 5.87 | 245.23 | 54.40 | 1.33 | 55.73 |
| SREB States | 95.85 | 48.06 | 143.91 | 28.41 | 14.25 | 42.66 |
| Alabama | 39.41 | 82.52 | 121.93 | 13.79 | 28.87 | 42.66 |
| Arkansas | 65.17 | 54.72 | 119.89 | 23.19 | 19.47 | 42.66 |
| Florida | 120.63 | 39.56 | 160.19 | 32.12 | 10.54 | 42.66 |
| Georgia | 96.01 | 47.84 | 143.85 | 28.47 | 14.19 | 42.66 |
| Kentucky | 69.07 | 63.01 | 132.08 | 22.31 | 20.35 | 42.66 |
| Louisiana | 65.86 | 65.34 | 131.20 | 21.41 | 21.25 | 42.66 |
| Maryland | 158.54 | 26.63 | 185.17 | 36.52 | 6.14 | 42.66 |
| Mississippi | 71.04 | 38.60 | 109.64 | 27.64 | 15.02 | 42.66 |
| North Carolina | 79.44 | 59.03 | 138.47 | 24.47 | 18.19 | 42.66 |
| South Carolina | 61.89 | 64.53 | 126.42 | 20.88 | 21.78 | 42.66 |
| Tennessee | 77.42 | 55.35 | 132.77 | 24.88 | 17.78 | 42.66 |
| Texas | 129.93 | 23.30 | 153.23 | 36.17 | 6.49 | 42.66 |
| Virginia | 96.84 | 58.74 | 155.58 | 26.55 | 16.11 | 42.66 |
| West Virginia | 70.19 | 58.30 | 128.49 | 23.30 | 19.36 | 42.66 |

Source: Tables 1 and 4.

TABLE 16

INDIVIDUAL INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1968

| State and Region | Per Capita | | | Per $1,000 of Personal Income | | |
|---|---|---|---|---|---|---|
| | Actual Collections | Unutilized Potential | Amount Possible | Actual Collections | Unutilized Potential | Amount Possible |
| All States Including District of Columbia | $53.62 | $24.53 | $ 78.15 | $13.51 | $ 6.19 | $19.70 |
| New England States | 51.77 | 30.49 | 82.26 | 11.96 | 7.05 | 19.01 |
| Middle Atlantic States | 92.46 | 23.89 | 116.35 | 20.52 | 5.30 | 25.82 |
| North Central States | 50.64 | 21.55 | 72.19 | 12.62 | 5.37 | 17.99 |
| Mountain States | 39.00 | 20.32 | 59.32 | 10.96 | 5.71 | 16.67 |
| Pacific States | 57.38 | 20.87 | 78.25 | 13.04 | 4.74 | 17.78 |
| SREB States | 32.16 | 29.35 | 61.51 | 9.53 | 8.70 | 18.23 |
| Alabama | 25.56 | 21.75 | 47.31 | 8.94 | 7.61 | 16.55 |
| Arkansas | 22.24 | 24.27 | 46.51 | 7.91 | 8.64 | 16.55 |
| Florida | -- | 62.16 | 62.16 | -- | 16.55 | 16.55 |
| Georgia | 40.64 | 15.17 | 55.81 | 12.05 | 4.50 | 16.55 |
| Kentucky | 54.64 | -- | 54.64 | 17.65 | -- | 17.65 |
| Louisiana | 13.26 | 37.64 | 50.90 | 4.31 | 12.24 | 16.55 |
| Maryland | 153.23 | -- | 153.23 | 35.30 | -- | 35.30 |
| Mississippi | 19.89 | 22.65 | 42.54 | 7.74 | 8.81 | 16.55 |
| North Carolina | 53.86 | -- | 53.86 | 16.59 | -- | 16.59 |
| South Carolina | 37.12 | 11.93 | 49.05 | 12.52 | 4.03 | 16.55 |
| Tennessee | 3.11 | 48.40 | 51.51 | 1.00 | 15.55 | 16.55 |
| Texas | -- | 59.45 | 59.45 | -- | 16.55 | 16.55 |
| Virginia | 61.30 | -- | 61.30 | 16.81 | -- | 16.81 |
| West Virginia | 22.94 | 26.91 | 49.85 | 7.62 | 8.93 | 16.55 |

Source: Tables 1 and 5.

TABLE 17

CORPORATE INCOME TAXES, COLLECTIONS AND ADDITIONAL REVENUE POSSIBLE BY COLLECTIONS OF UNUTILIZED POTENTIAL AMOUNTS, PER CAPITA AND PER $1,000 OF PERSONAL INCOME, 1968

| State and Region | Per Capita | | | Per $1,000 of Personal Income | | |
|---|---|---|---|---|---|---|
| | Actual Collections | Unutilized Potential | Amount Possible | Actual Collections | Unutilized Potential | Amount Possible |
| All States Including District of Columbia | $18.66 | $ 7.10 | $25.76 | $4.70 | $1.79 | $6.49 |
| New England States | 31.95 | 2.34 | 34.29 | 7.38 | 0.54 | 7.92 |
| Middle Atlantic States | 37.50 | 0.42 | 37.92 | 8.32 | 0.09 | 8.41 |
| North Central States | 10.80 | 11.86 | 22.66 | 2.69 | 2.96 | 5.65 |
| Mountain States | 11.45 | 8.43 | 19.88 | 3.22 | 2.37 | 5.59 |
| Pacific States | 24.74 | 3.33 | 28.07 | 5.62 | 0.76 | 6.38 |
| SREB States | 9.97 | 9.25 | 19.22 | 2.96 | 2.74 | 5.70 |
| Alabama | 8.95 | 7.02 | 15.97 | 3.13 | 2.46 | 5.59 |
| Arkansas | 13.71 | 1.99 | 15.70 | 4.88 | 0.71 | 5.59 |
| Florida | -- | 20.98 | 20.98 | -- | 5.59 | 5.59 |
| Georgia | 18.62 | 0.22 | 18.84 | 5.52 | 0.07 | 5.59 |
| Kentucky | 12.34 | 4.96 | 17.30 | 3.99 | 1.60 | 5.59 |
| Louisiana | 9.61 | 7.58 | 17.19 | 3.13 | 2.46 | 5.59 |
| Maryland | 15.54 | 8.72 | 24.26 | 3.58 | 2.01 | 5.59 |
| Mississippi | 8.99 | 5.38 | 14.37 | 3.50 | 2.09 | 5.59 |
| North Carolina | 22.34 | -- | 22.34 | 6.88 | -- | 6.88 |
| South Carolina | 16.47 | 0.09 | 16.56 | 5.56 | 0.03 | 5.59 |
| Tennessee | 15.30 | 2.09 | 17.39 | 4.92 | 0.67 | 5.59 |
| Texas | -- | 20.07 | 20.07 | -- | 5.59 | 5.59 |
| Virginia | 14.60 | 5.78 | 20.38 | 4.00 | 1.59 | 5.59 |
| West Virginia | 2.22 | 14.61 | 16.83 | 0.74 | 4.85 | 5.59 |

Source: Tables 1 and 5.

Table 18 follows on facing pages 48 and 49

TABLE 18

TOTAL TAX REVENUES AS A PERCENT OF PERSONAL INCOME AND AS A PERCENT OF GENERAL REVENUES, AND FEDERAL AIDS AS A PERCENT OF GENERAL REVENUES, FOR STATES, REGIONS, AND THE UNITED STATES, 1970

| State and Region | Taxes as a Percent of | | Federal Aids as a Percent of General Revenues | Tax Burden Index* |
|---|---|---|---|---|
| | Personal Income | General Revenues From Own Source | | |
| New England States..... | 11.0 | 79.7 | | |
| Connecticut..... | 10.0 | 85.8 | 13.0 | 49 |
| Maine..... | 12.1 | 85.4 | 18.3 | 8 |
| Massachusetts..... | 11.4 | 87.5 | 15.8 | 41 |
| New Hampshire..... | 10.0 | 80.9 | 17.4 | 33 |
| Rhode Island..... | 10.5 | 85.0 | 20.4 | 36 |
| Vermont..... | 13.7 | 84.3 | 22.6 | 4 |
| Middle Atlantic States..... | 11.9 | | | |
| Delaware..... | 10.1 | 74.5 | 12.8 | 46 |
| New Jersey..... | 9.7 | 84.7 | 12.4 | 48 |
| New York..... | 13.5 | 85.0 | 13.7 | 32 |
| Pennsylvania..... | 10.4 | 84.3 | 15.2 | 40 |
| North Central States..... | 10.8 | | | |
| Illinois..... | 11.0 | 86.3 | 14.3 | 45 |
| Indiana..... | 9.7 | 77.8 | 12.4 | 42 |
| Iowa..... | 12.2 | 80.0 | 14.2 | 16 |
| Kansas..... | 10.5 | 77.3 | 15.9 | 34 |
| Michigan..... | 11.5 | 79.3 | 13.8 | 31 |
| Minnesota..... | 11.7 | 77.0 | 15.6 | 22 |
| Missouri..... | 9.4 | 80.4 | 18.6 | 43 |
| Nebraska..... | 11.4 | 75.1 | 14.0 | 24 |
| North Dakota..... | 12.7 | 68.1 | 18.6 | 2 |
| Ohio..... | 8.9 | 77.3 | 14.0 | 47 |
| South Dakota..... | 12.9 | 77.8 | 21.4 | 3 |
| Wisconsin..... | 13.8 | 83.2 | 11.8 | 6** |
| SREB States..... | 10.0 | | | |
| Alabama..... | 9.5 | 70.2 | 26.3 | 15 |
| Arkansas..... | 9.2 | 74.6 | 25.5 | 17 |
| Florida..... | 9.9 | 75.8 | 13.0 | 35 |

| State and Region | Taxes as a Percent of Personal Income | Taxes as a Percent of General Revenues From Own Source | Federal Aids as a Percent of General Revenues | Tax Burden Index* |
|---|---|---|---|---|
| SREB States (Continued) | | | | |
| Georgia | 9.6 | 73.7 | 19.0 | 27 |
| Kentucky | 9.9 | 76.3 | 22.8 | 19 |
| Louisiana | 11.1 | 71.4 | 20.5 | 12 |
| Maryland | 11.3 | 82.3 | 13.4 | 39 |
| Mississippi | 11.8 | 75.4 | 24.3 | 1 |
| North Carolina | 10.2 | 79.7 | 17.3 | 20 |
| South Carolina | 9.6 | 78.1 | 19.3 | 18 |
| Tennessee | 9.7 | 76.0 | 22.4 | 21 |
| Texas | 9.4 | 75.7 | 17.9 | 38 |
| Virginia | 9.7 | 79.7 | 17.1 | 37 |
| West Virginia | 10.3 | 79.7 | 28.6 | 14 |
| Mountain States | 11.3 | | | |
| Arizona | 12.4 | 78.8 | 18.4 | 11 |
| Colorado | 11.2 | 77.4 | 18.8 | 25 |
| Idaho | 11.1 | 77.2 | 20.5 | 13 |
| Montana | 12.1 | 78.6 | 25.7 | 9 |
| Nevada | 11.2 | 74.5 | 18.4 | 44 |
| New Mexico | 11.7 | 69.1 | 27.5 | 6** |
| Oklahoma | 9.6 | 70.7 | 24.9 | 26 |
| Utah | 12.1 | 77.3 | 25.4 | 5 |
| Wyoming | 12.5 | 67.7 | 28.4 | 10 |
| Pacific States | 12.4 | | | |
| Alaska | 9.3 | 10.9 | 8.6 | 50 |
| California | 12.7 | 81.2 | 19.3 | 29 |
| Hawaii | 12.9 | 82.4 | 21.3 | 30 |
| Oregon | 11.3 | 75.4 | 20.4 | 23 |
| Washington | 11.5 | 75.4 | 16.6 | 28 |
| District of Columbia | 9.6 | 87.0 | 37.7 | 51 |
| 11 States Including District of Columbia | 11.1% | 79.7% | 16.7% | |

*Effort equals total state and local taxes as a percentage of personal income divided by per capita personal income for 1970.
**New Mexico and Wisconsin tied for sixth and seventh.
Source: Tables 1 and 11; Governmental Finances in 1969-70, Table 17; and Henry J. Frank, Measuring State Tax Burdens," National Tax Journal, XXI, June 1959, p. 183.

TABLE 19

STATE AND LOCAL TAX COLLECTIONS BY SOURCE AS PERCENTAGES OF TOTAL COLLECTIONS, FOR SREB STATES, REGIONS, AND THE UNITED STATES, 1970

| State and Region | General Sales and Gross Receipts | Selective Sales and Gross Receipts | General Property Taxes | Income Taxes | | Other |
|---|---|---|---|---|---|---|
| | | | | Individual | Corporate | |
| All States Including District of Columbia | 18.2% | 10.2% | 38.5% | 12.2% | 4.2% | 16.7% |
| New England States | 10.9 | 9.5 | 48.5 | 10.9 | 6.7 | 13.5 |
| Middle Atlantic States | 15.1 | 8.5 | 37.4 | 17.3 | 7.0 | 14.7 |
| North Central States | 18.0 | 9.3 | 42.6 | 11.7 | 2.5 | 15.9 |
| Mountain States | 19.6 | 11.2 | 36.1 | 9.7 | 2.9 | 20.5 |
| Pacific States | 20.3 | 7.6 | 43.8 | 10.5 | 4.5 | 13.3 |
| District of Columbia | 18.3 | 11.5 | 32.8 | 21.8 | 4.7 | 10.9 |
| SREB States | 21.6 | 14.7 | 28.5 | 9.6 | 3.0 | 22.6 |
| Alabama | 28.3 | 20.9 | 14.5 | 9.4 | 3.3 | 23.6 |
| Arkansas | 22.1 | 11.3 | 25.3 | 8.7 | 5.3 | 27.3 |
| Florida | 26.7 | 17.9 | 32.5 | -- | -- | 22.9 |
| Georgia | 22.7 | 13.0 | 29.6 | 12.5 | 5.7 | 16.5 |
| Kentucky | 27.3 | 10.0 | 22.6 | 17.8 | 4.0 | 18.3 |
| Louisiana | 23.5 | 11.9 | 19.3 | 3.9 | 2.8 | 38.6 |
| Maryland | 12.5 | 7.9 | 32.4 | 31.3 | 3.2 | 12.7 |
| Mississippi | 34.2 | 10.9 | 23.4 | 6.6 | 3.0 | 21.9 |
| North Carolina | 16.1 | 14.8 | 24.0 | 16.3 | 6.7 | 22.1 |
| South Carolina | 26.4 | 14.6 | 21.8 | 13.1 | 5.8 | 18.3 |
| Tennessee | 26.1 | 17.4 | 25.6 | 1.0 | 5.1 | 24.8 |
| Texas | 16.5 | 17.7 | 38.7 | -- | -- | 27.1 |
| Virginia | 17.6 | 15.1 | 27.2 | 17.2 | 4.1 | 18.8 |
| West Virginia | 33.7 | 14.1 | 22.7 | 7.4 | 0.7 | 21.4 |

Source: Tables 1-11.

TABLE 20

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ALABAMA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| ;eneral Sales and Gross Receipts | $ 63,871,000 | $ |
| ;elective Sales and Gross Receipts | | |
| Alcoholic Beverages | 31,298,000 | |
| Tobacco Products | 13,118,000 | |
| Insurance | 6,023,000 | |
| Public Utilities | 38,925,000 | |
| Other | | 4,611,000 |
| ;tate Death and Gift | | 10,998,000 |
| ;eneral Property | | 283,880,000 |
| ndividual Income | | 74,808,000 |
| ;orporate Income | | 24,144,000 |
| ;tate Alcoholic Beverage License | 430,000 | |
| lotor Vehicle License | | 22,972,000 |
| lotor Fuels | 19,297,000 | |
| ;everance | | 7,532,000 |
| 'ransfer | | 1,492,000 |
| Totals | $172,962,000 | $430,437,000 |
| let Unutilized Potential (excess of "below average" yields over "above average" yields) | +[a] $257,475,000 | |

. A (+) here indicates that this state would have collected this additional amount of revenue if these taxes were employed at the average rate. A (-) indicates that this state collected this amount more than it would have had it applied the average rate. This note applies to Tables 20-33.

;ource: Tables 1-10.

TABLE 21

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, ARKANSAS, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ | $ 1,559,000 |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | | 1,352,000 |
| Tobacco Products | 7,052,000 | |
| Insurance | 1,150,000 | |
| Public Utilities | | 7,406,000 |
| Other | | 4,603,000 |
| State Death and Gift | | 6,025,000 |
| General Property | | 104,670,000 |
| Individual Income | | 46,436,000 |
| Corporate Income | | 3,813,000 |
| State Alcoholic Beverage License | | 263,000 |
| Motor Vehicle License | 443,000 | |
| Motor Fuels | 18,261,000 | |
| Severance | | 2,425,000 |
| Transfer | | 1,882,000 |
| Totals | $ 26,906,000 | $180,434,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $153,528,000 | |

Source: Tables 1-10.

TABLE 22

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, FLORIDA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| eneral Sales and Gross Receipts | $146,644,000 | $ |
| elective Sales and Gross Receipts | | |
| Alcoholic Beverages | 61,505,000 | |
| Tobacco Products | 18,381,000 | |
| Insurance | | 2,968,000 |
| Public Utilities | 98,188,000 | |
| Other | | 15,106,000 |
| tate Death and Gift | | 15,380,000 |
| eneral Property | | 262,732,000 |
| ndividual Income | | 412,774,000 |
| orporate Income | | 139,354,000 |
| tate Alcoholic Beverage License | | 1,482,000 |
| otor Vehicle License | | 1,996,000 |
| otor Fuels | | 13,181,000 |
| everance | | 10,525,000 |
| ransfer | 37,194,000 | |
| Totals | $361,912,000 | $875,498,000 |
| et Unutilized Potential (excess f "below average" yields over above average" yields) | + $513,586,000 | |

ource: Tables 1-10.

TABLE 23

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, GEORGIA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ 21,035,000 | $ |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 36,324,000 | |
| Tobacco Products | | 6,336,000 |
| Insurance | | 913,000 |
| Public Utilities | | 265,000 |
| Other | | 9,536,000 |
| State Death and Gift | | 13,677,000 |
| General Property | | 217,695,000 |
| Individual Income | | 69,047,000 |
| Corporate Income | | 1,013,000 |
| State Alcoholic Beverage License | | 1,854,000 |
| Motor Vehicle License | | 36,046,000 |
| Motor Fuels | 3,321,000 | |
| Severance | | 6,975,000 |
| Transfer | | 5,359,000 |
| Totals | $ 60,680,000 | $368,716,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $308,036,000 | |

Source: Tables 1-10.

TABLE 24

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, KENTUCKY, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| eneral Sales and Gross Receipts | $ 64,589,000 | $ |
| elective Sales and Gross Receipts | | |
| Alcoholic Beverages | | 9,134,000 |
| Tobacco Products | | 18,317,000 |
| Insurance | 2,833,000 | |
| Public Utilities | | 16,810,000 |
| Other | 27,768,000 | |
| tate Death and Gift | | 20,000 |
| eneral Property | | 201,500,000 |
| ndividual Income | 10,853,000 | |
| orporate Income | | 15,868,000 |
| tate Alcoholic Beverage License | | 675,000 |
| otor Vehicle License | | 15,323,000 |
| otor Fuels | 2,460,000 | |
| everance | | 18,665,000 |
| ransfer | | 2,490,000 |
| Totals | $108,503,000 | $298,802,000 |
| et Unutilized Potential (excess f "below average" yields over above average" yields) | + $190,299,000 | |

ource: Tables 1-10.

TABLE 25

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, LOUISIANA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ 61,723,000 | $ |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 7,889,000 | |
| Tobacco Products | | 769,000 |
| Insurance | 6,268,000 | |
| Public Utilities | 5,906,000 | |
| Other | 2,234,000 | |
| State Death and Gift | | 7,285,000 |
| General Property | | 236,471,000 |
| Individual Income | | 136,231,000 |
| Corporate Income | | 27,424,000 |
| State Alcoholic Beverage License | | 180,000 |
| Motor Vehicle License | | 21,504,000 |
| Motor Fuels | 15,946,000 | |
| Severance | 100,476,000 | |
| Transfer | | 3,896,000 |
| Totals | $200,442,000 | $433,760,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $233,318,000 | |

Source: Tables 1-10.

TABLE 26

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MARYLAND, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ | $107,550,000 |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | | 23,916,000 |
| Tobacco Products | | 24,746,000 |
| Insurance | | 3,609,000 |
| Public Utilities | | 21,205,000 |
| Other | 34,313,000 | |
| State Death and Gift | | 9,216,000 |
| General Property | | 103,000,000 |
| Individual Income | 314,792,000 | |
| Corporate Income | | 33,708,000 |
| State Alcoholic Beverage License | | 2,342,000 |
| Motor Vehicle License | 3,844,000 | |
| Motor Fuels | 2,329,000 | |
| Severance | | 3,273,000 |
| Transfer | | 5,703,000 |
| Totals | $355,278,000 | $338,268,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | - $17,010,000 | |

Source: Tables 1-10.

TABLE 27

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, MISSISSIPPI, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $113,625,000 | $ |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 6,445,000 | |
| Tobacco Products | 2,265,000 | |
| Insurance | 3,944,000 | |
| Public Utilities | | 6,257,000 |
| Other | 2,568,000 | |
| State Death and Gift | | 5,204,000 |
| General Property | | 85,701,000 |
| Individual Income | | 50,284,000 |
| Corporate Income | | 11,936,000 |
| State Alcoholic Beverage License | | 775,000 |
| Motor Vehicle License | | 11,527,000 |
| Motor Fuels | 23,626,000 | |
| Severance | 5,950,000 | |
| Transfer | | 1,997,000 |
| Totals | $158,423,000 | $173,681,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | +$15,258,000 | |

Source: Tables 1-10.

TABLE 28

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, NORTH CAROLINA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ | $ 66,430,000 |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 50,949,000 | |
| Tobacco Products | | 38,072,000 |
| Insurance | 4,865,000 | |
| Public Utilities | 47,040,000 | |
| Other | | 1,693,000 |
| State Death and Gift | | 1,625,000 |
| General Property | | 297,000,000 |
| Individual Income | 634,000 | |
| Corporate Income | 21,150,000 | |
| State Alcoholic Beverage License | | 2,166,000 |
| Motor Vehicle License | | 12,029,000 |
| Motor Fuels | 49,171,000 | |
| Severance | | 3,524,000 |
| Transfer | | 5,716,000 |
| Totals | $173,809,000 | $428,255,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $254,446,000 | |

Source: Tables 1-10.

TABLE 29

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, SOUTH CAROLINA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ 36,325,000 | $ |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 19,482,000 | |
| Tobacco Products | | 5,827,000 |
| Insurance | 1,989,000 | |
| Public Utilities | 2,992,000 | |
| Other | 2,266,000 | |
| State Death and Gift | | 6,072,000 |
| General Property | | 165,844,000 |
| Individual Income | | 30,662,000 |
| Corporate Income | | 240,000 |
| State Alcoholic Beverage License | 91,000 | |
| Motor Vehicle License | | 19,304,000 |
| Motor Fuels | 7,867,000 | |
| Severance | | 2,160,000 |
| Transfer | 8,000 | |
| Totals | $ 71,020,000 | $230,109,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $159,089,000 | |

Source: Tables 1-10.

TABLE 30

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TENNESSEE, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| eneral Sales and Gross Receipts | $ 58,959,000 | $ |
| elective Sales and Gross Receipts | | |
| Alcoholic Beverages | 10,577,000 | |
| Tobacco Products | 14,425,000 | |
| Insurance | 3,573,000 | |
| Public Utilities | 48,445,000 | |
| Other | | 8,162,000 |
| tate Death and Gift | 2,849,000 | |
| eneral Property | | 215,680,000 |
| ndividual Income | | 188,630,000 |
| orporate Income | | 8,138,000 |
| tate Alcoholic Beverage License | | 1,456,000 |
| otor Vehicle License | 11,156,000 | |
| otor Fuels | 13,106,000 | |
| everance | | 6,700,000 |
| ransfer | 669,000 | |
| Totals | $163,759,000 | $428,766,000 |
| et Unutilized Potential (excess f "below average" yields over above average" yields) | + $265,007,000 | |

ource: Tables 1-10.

TABLE 31

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, TEXAS, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ | $202,038,000 |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | | 39,258,000 |
| Tobacco Products | 65,366,000 | |
| Insurance | | 426,000 |
| Public Utilities | 106,205,000 | |
| Other | 76,172,000 | |
| State Death and Gift | | 26,823,000 |
| General Property | | 257,302,000 |
| Individual Income | | 656,634,000 |
| Corporate Income | | 221,682,000 |
| State Alcoholic Beverage License | | 2,862,000 |
| Motor Vehicle License | 3,585,000 | |
| Motor Fuels | | 82,706,000 |
| Severance | 88,573,000 | |
| Transfer | | 13,884,000 |
| Totals | $339,901,000 | $1,503,615,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $1,163,714,000 | |

Source: Tables 1-10.

TABLE 32

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, VIRGINIA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| eneral Sales and Gross Receipts | $ | $ 56,734,000 |
| elective Sales and Gross Receipts | | |
| Alcoholic Beverages | 17,466,000 | |
| Tobacco Products | | 32,495,000 |
| Insurance | 3,663,000 | |
| Public Utilities | 53,305,000 | |
| Other | 18,002,000 | |
| tate Death and Gift | | 8,940,000 |
| eneral Property | | 271,041,000 |
| ndividual Income | 4,302,000 | |
| orporate Income | | 26,660,000 |
| tate Alcoholic Beverage License | | 1,909,000 |
| otor Vehicle License | 12,767,000 | |
| otor Fuels | 15,101,000 | |
| everance | | 10,892,000 |
| ransfer | 2,298,000 | |
| Totals | $126,904,000 | $408,671,000 |
| et Unutilized Potential (excess f "below average" yields over above average" yields) | + $281,767,000 | |

ource: Tables 1-10.

TABLE 33

UTILIZATION OF STATE AND LOCAL TAX POTENTIAL, WEST VIRGINIA, 1970

| Type of Tax | Amount Collected Above Yield Collectible at Average Rate | Amount Collected Below Yield Collectible at Average Rate |
|---|---|---|
| General Sales and Gross Receipts | $ 73,832,000 | $ |
| Selective Sales and Gross Receipts | | |
| Alcoholic Beverages | 18,459,000 | |
| Tobacco Products | | 2,065,000 |
| Insurance | 2,662,000 | |
| Public Utilities | | 14,108,000 |
| Other | 12,070,000 | |
| State Death and Gift | | 1,612,000 |
| General Property | | 101,799,000 |
| Individual Income | | 46,986,000 |
| Corporate Income | | 25,515,000 |
| State Alcoholic Beverage License | 218,000 | |
| Motor Vehicle License | 2,554,000 | |
| Motor Fuels | | 380,000 |
| Severance | | 30,121,000 |
| Transfer | | 1,091,000 |
| Totals | $109,795,000 | $223,677,000 |
| Net Unutilized Potential (excess of "below average" yields over "above average" yields) | + $113,882,000 | |

Source: Tables 1-10.

Table 34 follows on facing pages 66 and 67

TABLE 34

FEDERAL INCOME TAX RETURNS, PERCENTAGES OF TOTAL NUMBER, BY ADJUSTED GROSS INCOME CLASS, FOR STATES, REGIONS, AND THE UNITED STATES, 1968

| State and Region | Under 5,000 | $5,000-10,000 | $10,000-15,000 | Over $15,000 | Number |
|---|---|---|---|---|---|
| New England States | | | | | |
| Connecticut | 39.8 | 28.7 | 19.7 | 11.8 | 1,277,14[illegible] |
| Maine | 51.1 | 33.5 | 11.2 | 4.2 | 372,75[illegible] |
| Massachusetts | 42.3 | 31.9 | 17.1 | 8.7 | 2,261,18[illegible] |
| New Hampshire | 45.7 | 33.0 | 15.1 | 6.2 | 279,03[illegible] |
| Rhode Island | 44.6 | 33.0 | 16.0 | 6.4 | 382,11[illegible] |
| Vermont | 46.5 | 34.7 | 13.2 | 5.6 | 159,60[illegible] |
| Middle Atlantic States | | | | | |
| Delaware | 42.6 | 30.0 | 16.8 | 10.6 | 202,08[illegible] |
| New Jersey | 38.4 | 31.4 | 18.7 | 11.5 | 2,768,83[illegible] |
| New York | 39.7 | 31.9 | 17.2 | 11.2 | 7,123,77[illegible] |
| Pennsylvania | 41.6 | 35.6 | 15.8 | 7.0 | 4,456,64[illegible] |
| North Central States | | | | | |
| Illinois | 39.5 | 31.2 | 19.0 | 10.3 | 4,486,18[illegible] |
| Indiana | 39.2 | 34.2 | 18.9 | 7.7 | 1,837,14[illegible] |
| Iowa | 46.8 | 32.0 | 15.0 | 6.2 | 1,054,28[illegible] |
| Kansas | 45.8 | 32.5 | 14.9 | 6.8 | 811,45[illegible] |
| Michigan | 38.2 | 29.5 | 20.9 | 11.4 | 3,169,06[illegible] |
| Minnesota | 46.4 | 30.1 | 16.2 | 7.3 | 1,377,01[illegible] |
| Missouri | 46.6 | 30.0 | 15.9 | 7.5 | 1,668,98[illegible] |
| Nebraska | 51.9 | 28.8 | 13.4 | 5.9 | 556,67[illegible] |
| North Dakota | 55.7 | 30.3 | 10.0 | 4.0 | 218,68[illegible] |
| Ohio | 39.0 | 33.4 | 19.1 | 8.5 | 3,955,13[illegible] |
| South Dakota | 52.8 | 34.0 | 9.1 | 4.1 | 238,46[illegible] |
| Wisconsin | 43.8 | 31.6 | 17.8 | 6.8 | 1,631,74[illegible] |
| SREB States | | | | | |
| Alabama | 48.8 | 33.3 | 12.2 | 5.7 | 1,021,30[illegible] |
| Arkansas | 53.8 | 32.3 | 9.7 | 4.2 | 576,06[illegible] |
| Florida | 48.9 | 31.0 | 12.7 | 7.4 | 2,327,03[illegible] |

| State and Region | Under 5,000 | $5,000-10,000 | $10,000-15,000 | Over $15,000 | Number |
|---|---|---|---|---|---|
| REB States (Continued) | | | | | |
| Georgia..... | 49.2 | 30.8 | 13.3 | 6.7 | 1,445,566 |
| Kentucky..... | 51.3 | 31.1 | 12.4 | 5.2 | 1,015,788 |
| Louisiana..... | 46.2 | 33.4 | 13.5 | 6.9 | 1,067,898 |
| Maryland..... | 41.3 | 29.1 | 17.4 | 12.2 | 1,602,925 |
| Mississippi..... | 53.6 | 31.8 | 10.1 | 4.5 | 578,126 |
| North Carolina..... | 51.7 | 31.3 | 11.8 | 5.2 | 1,687,204 |
| South Carolina..... | 52.9 | 30.2 | 12.3 | 4.6 | 811,635 |
| Tennessee..... | 51.3 | 31.4 | 11.5 | 5.8 | 1,293,708 |
| Texas..... | 47.9 | 30.9 | 13.6 | 7.6 | 3,805,206 |
| Virginia..... | 44.7 | 32.0 | 14.3 | 9.0 | 1,592,821 |
| West Virginia..... | 47.4 | 35.5 | 12.2 | 4.9 | 566,235 |
| ountain States | | | | | |
| Arizona..... | 45.4 | 31.8 | 15.1 | 7.7 | 568,199 |
| Colorado..... | 43.0 | 32.9 | 16.0 | 8.1 | 767,454 |
| Idaho..... | 48.0 | 33.8 | 12.5 | 5.7 | 240,292 |
| Montana..... | 53.7 | 28.1 | 12.9 | 5.3 | 243,945 |
| Nevada..... | 38.3 | 32.9 | 18.4 | 10.4 | 183,632 |
| New Mexico..... | 47.4 | 33.2 | 12.3 | 7.1 | 313,862 |
| Oklahoma..... | 49.4 | 32.2 | 12.6 | 5.8 | 846,353 |
| Utah..... | 44.0 | 32.6 | 16.1 | 7.3 | 343,556 |
| Wyoming..... | 48.0 | 31.6 | 14.1 | 6.3 | 120,259 |
| acific States | | | | | |
| Alaska..... | 41.1 | 19.2 | 19.7 | 20.0 | 83,106 |
| California..... | 39.4 | 30.6 | 18.1 | 11.9 | 7,538,265 |
| Hawaii..... | 43.5 | 27.4 | 17.5 | 11.6 | 273,823 |
| Oregon..... | 43.7 | 31.4 | 17.3 | 7.6 | 754,520 |
| Washington..... | 38.7 | 31.5 | 19.4 | 10.4 | 1,246,340 |
| istrict of Columbia..... | 50.5 | 33.0 | 9.7 | 6.8 | 323,055 |
| 11 States Including District of Columbia.... | 43.3% | 31.6% | 16.3% | 8.8% | 73,730,791 |

otal includes Puerto Rico and other returns not attributed to states or the District of olumbia.

ource: U. S. Treasury Department, Internal Revenue Service, Statistics of Income, 1968, ndividual Income Tax Returns (Washington, D. C.: Government Printing Office, 1970), able 5.2.

TABLE 35

STATE AND LOCAL TAX CAPACITY AND CAPACITY UTILIZATION PER $1,000 OF PERSONAL INCOME AND PER CAPITA, FOR THE SREB STATES, 1970

| | Actual collections (1,000) | Net unutilized capacity (1,000) | Tax capacity (Cols. 1+2) (1,000) | Percent of capacity unutilized | Taxes Per Capita | | Taxes per $1,000 of personal income | |
|---|---|---|---|---|---|---|---|---|
| | | | | | Capacity | Utilized | Capacity | Utilized |
| Alabama | $ 937,476 | $257,475 | $1,194,951 | 21.6% | $347.37 | $272,52 | $121.54 | $ 95.35 |
| Arkansas | 492,100 | 153,528 | 645,628 | 23.8 | 337.50 | 257.24 | 120.09 | 91.54 |
| Florida | 2,461,600 | 513,586 | 2,975,186 | 17.3 | 448.00 | 370.67 | 119.30 | 98.71 |
| Georgia | 1,476,900 | 308,036 | 1,784,936 | 17.3 | 392.21 | 324.52 | 116.32 | 96.25 |
| Kentucky | 979,500 | 190,299 | 1,169,799 | 16.3 | 365.79 | 306.29 | 118.15 | 98.93 |
| Louisiana | 1,232,900 | 233,318 | 1,466,218 | 15.9 | 405.14 | 340.67 | 131.74 | 110.77 |
| Maryland | 1,895,600 | -17,010 | 1,878,590 | -- | 485.67 | 490.07 | 111.89 | 112.91 |
| Mississippi | 674,054 | 15,258 | 689,312 | 2.2 | 310.50 | 303.63 | 120.80 | 118.13 |
| North Carolina | 1,667,688 | 254,446 | 1,922,134 | 13.2 | 382.06 | 331.48 | 117.70 | 102.12 |
| South Carolina | 730,200 | 159,089 | 889,289 | 17.9 | 346.03 | 284.12 | 116.77 | 95.88 |
| Tennessee | 1,178,900 | 265,007 | 1,443,907 | 18.4 | 370.52 | 302.51 | 119.06 | 97.20 |
| Texas | 3,710,500 | 1,163,714 | 4,874,214 | 23.9 | 441.31 | 335.94 | 122.87 | 93.53 |
| Virginia | 1,640,184 | 281,767 | 1,921,951 | 14.7 | 416.55 | 355.48 | 114.22 | 97.47 |
| West Virginia | 539,870 | 113,882 | 653,752 | 17.4 | 374.43 | 309.20 | 124.31 | 102.66 |

Capacity is defined for purposes of this table as actual collections plus net unutilized potential, or as the amount possible to collect at average rates per the common denominator for potentials so computed plus actual collections for minor and unallocable taxes.
Source: Tables 1, 11, and 20-33.

# FISCAL PROBLEMS: COMMENTARIES AND RESEARCH REPORTS

This section presents a list of tax studies and commentaries by state government agencies, as well as university-related agencies and semiprivate and private tax-interest groups. For the most part the list includes work done since 1966 and brings up-to-date the first list published in 1967 in SREB Monograph Number 15. As in that issue, the list is not meant to be complete. Questionnaires were sent to numerous organizations asking them for bibliographical data for their tax-related studies and commentaries. Those reported are included here; additional entries were gathered from other listings. Contrary to the 1967 list, many short commentaries published in university and municipal periodicals are listed. Still omitted are articles published in professional journals and studies done by agencies such as Advisory Commission on Intergovernmental Relations, The Tax Foundation, Inc., labor and industrial organizations, and numerous other public and private research agencies.

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